

UPDATE to GSS-5

7 APR 09

COMPANY NAME: Valencia Water Company - Greater Buckeye Division**Name of System: Bulfer/Primrose****ADEQ Public Water System Number: 07-114****WATER COMPANY PLANT DESCRIPTION****WELLS**

ADWR ID Number*	Pump Horsepower	Pump Yield (gpm)	Casing Depth (Feet)	Casing Diameter (Inches)	Meter Size (Inches)	Year Drilled
55-618513 Bulfer/Primrose	5	40 GPM	273	8	1 1/2"	1972

* Arizona Department of Water Resources Identification Number

OTHER WATER SOURCES

Name or Description	Capacity (GPM)	Gallons Purchased or Obtained (In Thousands)

BOOSTER PUMPS		FIRE HYDRANTS	
Horsepower	Quantity	Quantity Standard	Quantity Other
10	2	10	
25	1		

STORAGE TANKS		PRESSURE TANKS	
Capacity	Quantity	Capacity	Quantity
130,000 GAL	1	2,400 GAL	1

MAINS

Size (in Inches)	Material	Length (in Feet)
4	PVC	1,321
8	PVC	5,416
-99	UNK	6,655
6	UNK	563
8	UNK	118

CUSTOMER METERS

Size (In Inches)	Quantity
5/8"	81
3/4"	3
1"	8
1.5"	
2"	
3"	
4"	
6"	
Total	92

ABS = Acrylonitrile-Butadiene-Styrene
AC = Asbestos Cement
ACP = Asbestos Concrete Pipe
ASWP = American Spiral Weld Pipe
CU = Copper
DIP = Ductile Iron Pipe
DIP150 = 150# Ductile Iron Pipe
DIP250 = 250# Ductile Iron Pipe
DIP350 = 350# Ductile Iron Pipe

GALV = Galvanized Steel Pipe
PVC = Polyvinyl Chloride
PVCCL1 = PVC 900 CL 150
PVCCL2 = PVC 900 CL 200
PVCNP = PVC - Not Purple
SDRCL1 = PVC SDR 26 CL 160
STEEL = Steel
UNK = Unknown
-99 = Unknown

Note: If you are filing for more than one system, please provide separate sheets for each system.

COMPANY NAME: Valencia Water Company - Greater Buckeye Division

Name of System: Bulfer/Primrose

ADEQ Public Water System Number: 07-114

For the following three items, list the utility owned assets in each category for each system.

TREATMENT EQUIPMENT:

Chlorinator installed at well site

STRUCTURES:

Disinfection system has a prefabricated shed to secure the chemical tank and equipment, in addition to chemical containment

OTHER:

Note: If you are filing for more than one system, please provide separate sheets for each system.

COMPANY NAME: Valencia Water Company - Greater Buckeye Division	
Name of System: Sweetwater 2	ADEQ Public Water System Number: 07-129

WATER COMPANY PLANT DESCRIPTION

WELLS

ADWR ID Number*	Pump Horsepower	Pump Yield (gpm)	Casing Depth (Feet)	Casing Diameter (Inches)	Meter Size (Inches)	Year Drilled
55-802333 Sweetwater 2	5	40 GPM	279	8	1 1/2"	1970

* Arizona Department of Water Resources Identification Number

OTHER WATER SOURCES

Name or Description	Capacity (GPM)	Gallons Purchased or Obtained (In Thousands)
City of Goodyear Interconnect		13,621

BOOSTER PUMPS		FIRE HYDRANTS	
Horsepower	Quantity	Quantity Standard	Quantity Other
10	1		
7.5	1		

STORAGE TANKS		PRESSURE TANKS	
Capacity	Quantity	Capacity	Quantity
157,000 GAL	1	3,400 GAL	1

Note: If you are filing for more than one system, please provide separate sheets for each system.

COMPANY NAME: Valencia Water Company - Greater Buckeye Division

Name of System: Sweetwater 2

ADEQ Public Water System Number: 07-129

MAINS

Size (in Inches)	Material	Length (in Feet)
3	ACP	1,013
6	ACP	6,972
6	DIP	512
4	SDRCL1	1,026
2	UNK	312
3	UNK	1,037
4	UNK	2,662
6	UNK	984

CUSTOMER METERS

Size (In Inches)	Quantity
5/8"	79
3/4"	12
1"	4
1.5"	
2"	
3"	
4"	
6"	
Total	95

ABS = Acrylonitrile-Butadiene-Styrene

AC = Asbestos Cement

ACP = Asbestos Concrete Pipe

ASWP = American Spiral Weld Pipe

CU = Copper

DIP = Ductile Iron Pipe

DIP150 = 150# Ductile Iron Pipe

DIP250 = 250# Ductile Iron Pipe

DIP350 = 350# Ductile Iron Pipe

GALV = Galvanized Steel Pipe

PVC = Polyvinyl Chloride

PVCCL1 = PVC 900 CL 150

PVCCL2 = PVC 900 CL 200

PVCNP = PVC - Not Purple

SDRCL1 = PVC SDR 26 CL 160

STEEL = Steel

UNK = Unknown

-99 = Unknown

For the following three items, list the utility owned assets in each category for each system.

TREATMENT EQUIPMENT:

Chlorinator installed at well site

STRUCTURES:

Disinfection system has a prefabricated shed to secure the chemical tank and equipment, in addition to chemical containment

OTHER:

Note: If you are filing for more than one system, please provide separate sheets for each system.

COMPANY NAME: Valencia Water Company - Greater Buckeye Division

Name of System: Sonoran Ridge

ADEQ Public Water System Number: 07-732

WATER COMPANY PLANT DESCRIPTION

WELLS

ADWR ID Number*	Pump Horsepower	Pump Yield (gpm)	Casing Depth (Feet)	Casing Diameter (Inches)	Meter Size (Inches)	Year Drilled
55-572657 Sonoran Ridge	40	180 GPM	700	6	4"	1999

* Arizona Department of Water Resources Identification Number

OTHER WATER SOURCES

Name or Description	Capacity (GPM)	Gallons Purchased or Obtained (In Thousands)

BOOSTER PUMPS		FIRE HYDRANTS	
Horsepower	Quantity	Quantity Standard	Quantity Other
40	3.	23	
150	2		

STORAGE TANKS		PRESSURE TANKS	
Capacity	Quantity	Capacity	Quantity
250,000 GAL	1	5,000 GAL	1

***Note: If you are filing for more than one system, please provide separate sheets
for each system.***

COMPANY NAME: Valencia Water Company - Greater Buckeye Division

Name of System: Sonoran Ridge

ADEQ Public Water System Number: 07-732

MAINS

Size (in Inches)	Material	Length (in Feet)
8	PVC	6,031
10	PVC	4,468
12	PVC	538
6	UNK	117
12	UNK	102
16	UNK	91

CUSTOMER METERS

Size (In Inches)	Quantity
5/8"	18
3/4"	1
1"	39
1.5"	
2"	
3"	
4"	
6"	
Total	58

ABS = Acrylonitrile-Butadiene-Styrene
AC = Asbestos Cement
ACP = Asbestos Concrete Pipe
ASWP = American Spiral Weld Pipe
CU = Copper
DIP = Ductile Iron Pipe
DIP150 = 150# Ductile Iron Pipe
DIP250 = 250# Ductile Iron Pipe
DIP350 = 350# Ductile Iron Pipe

GALV = Galvanized Steel Pipe
PVC = Polyvinyl Chloride
PVCCL1 = PVC 900 CL 150
PVCCL2 = PVC 900 CL 200
PVCNP = PVC - Not Purple
SDRCL1 = PVC SDR 26 CL 160
STEEL = Steel
UNK = Unknown
-99 = Unknown

For the following three items, list the utility owned assets in each category for each system.

TREATMENT EQUIPMENT:

Arsenic Treatment System

Chlorinator installed at well site

STRUCTURES:

Disinfection system has a prefabricated shed to secure the chemical tank and equipment, in addition to

OTHER:

Note: If you are filing for more than one system, please provide separate sheets for each system.

COMPANY NAME: Valencia Water Company - Greater Buckeye Division

Name of System: Sun Valley/SW 1

ADEQ Public Water System Number: 07-195

WATER COMPANY PLANT DESCRIPTION

WELLS

ADWR ID Number*	Pump Horsepower	Pump Yield (gpm)	Casing Depth (Feet)	Casing Diameter (Inches)	Meter Size (Inches)	Year Drilled
55-800946 SVR Well #2	50	350 GPM	600	16		1957
55-800947 Sun Valley	30	275 GPM	747	20	6"	1995
55-802328 Sweetwater 1	3	30 GPM	0	18		1969

* Arizona Department of Water Resources Identification Number

OTHER WATER SOURCES

Name or Description	Capacity (GPM)	Gallons Purchased or Obtained (In Thousands)

BOOSTER PUMPS		FIRE HYDRANTS	
Horsepower	Quantity	Quantity Standard	Quantity Other
20	1	42	
25	2		

STORAGE TANKS		PRESSURE TANKS	
Capacity	Quantity	Capacity	Quantity
125,000 GAL	1	3,000 GAL	1

Note: If you are filing for more than one system, please provide separate sheets for each system.

COMPANY NAME: Valencia Water Company - Greater Buckeye Division

Name of System: Sun Valley/SW 1

ADEQ Public Water System Number: 07-195

MAINS

Size (in Inches)	Material	Length (in Feet)
6	AC	5,302
4	ACP	388
6	ACP	830
4	PVC	2,248
6	PVC	58,971
8	PVC	7,962
10	PVC	2,204
-99	UNK	189
4	UNK	9,669
6	UNK	8,162
8	UNK	5,863
10	UNK	64

CUSTOMER METERS

Size (In Inches)	Quantity
5/8"	394
3/4"	7
1"	7
1.5"	
2"	
3"	
4"	
6"	
Total	408

ABS = Acrylonitrile-Butadiene-Styrene
AC = Asbestos Cement
ACP = Asbestos Concrete Pipe
ASWP = American Spiral Weld Pipe
CU = Copper
DIP = Ductile Iron Pipe
DIP150 = 150# Ductile Iron Pipe
DIP250 = 250# Ductile Iron Pipe
DIP350 = 350# Ductile Iron Pipe

GALV = Galvanized Steel Pipe
PVC = Polyvinyl Chloride
PVCCL1 = PVC 900 CL 150
PVCCL2 = PVC 900 CL 200
PVCNP = PVC - Not Purple
SDRCL1 = PVC SDR 26 CL 160
STEEL = Steel
UNK = Unknown
-99 = Unknown

For the following three items, list the utility owned assets in each category for each system.

TREATMENT EQUIPMENT:

Chlorinator installed at Sun Valley booster

STRUCTURES:

Disinfection system has a prefabricated shed to secure the chemical tank and equipment, in addition to chemical containment

OTHER:

Note: If you are filing for more than one system, please provide separate sheets for each system.

COMPANY NAME: Water Utility of Greater Tonopah

Name of System: B&D/Buckeye Ranch

ADEQ Public Water System Number: 07-618

WATER COMPANY PLANT DESCRIPTION

WELLS

ADWR ID Number*	Pump Horsepower	Pump Yield (gpm)	Casing Depth (Feet)	Casing Diameter (Inches)	Meter Size (Inches)	Year Drilled
55-802962 Buckeye Ranch	10	150 GPM	900	16	4"	1955
55-803811 B&D	1.5	20 GPM	350	12		1959

* Arizona Department of Water Resources Identification Number

OTHER WATER SOURCES

Name or Description	Capacity (GPM)	Gallons Purchased or Obtained (In Thousands)

BOOSTER PUMPS		FIRE HYDRANTS	
Horsepower	Quantity	Quantity Standard	Quantity Other
10	3	14	
100	1		
7.5	1		

STORAGE TANKS		PRESSURE TANKS	
Capacity	Quantity	Capacity	Quantity
222,000 GAL	1	5000 & 2000 GAL	1 Each
5,000 GAL	1	900 GAL	1
90,000 GAL	1		

Note: If you are filing for more than one system, please provide separate sheets for each system.

COMPANY NAME: Water Utility of Greater Tonopah

Name of System: B&D/Buckeye Ranch

ADEQ Public Water System Number: 07-618

MAINS

Size (in Inches)	Material	Length (in Feet)
8	DIP	2,296
8	DIP350	39
4	PVC	31,317
6	PVC	4,404
-99	UNK	62
6	UNK	4,084
8	UNK	5,441

CUSTOMER METERS

Size (In Inches)	Quantity
5/8"	94
3/4"	
1"	1
1.5"	
2"	1
3"	1
4"	
6"	
Total	97

ABS = Acrylonitrile-Butadiene-Styrene
AC = Asbestos Cement
ACP = Asbestos Concrete Pipe
ASWP = American Spiral Weld Pipe
CU = Copper
DIP = Ductile Iron Pipe
DIP150 = 150# Ductile Iron Pipe
DIP250 = 250# Ductile Iron Pipe
DIP350 = 350# Ductile Iron Pipe

GALV = Galvanized Steel Pipe
PVC = Polyvinyl Chloride
PVCCL1 = PVC 900 CL 150
PVCCL2 = PVC 900 CL 200
PVCNP = PVC - Not Purple
SDRCL1 = PVC SDR 26 CL 160
STEEL = Steel
UNK = Unknown
-99 = Unknown

For the following three items, list the utility owned assets in each category for each system.

TREATMENT EQUIPMENT:

Arsenic Treatment System

Chlorinator installed at Buckeye Ranch well site

STRUCTURES:

Disinfection system has a prefabricated shed to secure the chemical tank and equipment, in addition to chemical containment

OTHER:

Note: If you are filing for more than one system, please provide separate sheets for each system.

COMPANY NAME: Water Utility of Greater Tonopah

Name of System: Garden City

ADEQ Public Water System Number: 07-037

WATER COMPANY PLANT DESCRIPTION

WELLS

ADWR ID Number*	Pump Horsepower	Pump Yield (gpm)	Casing Depth (Feet)	Casing Diameter (Inches)	Meter Size (Inches)	Year Drilled
55-804131 Garden City/Big Horn	5	30 GPM	927	8	2"	1961

* Arizona Department of Water Resources Identification Number

OTHER WATER SOURCES

Name or Description	Capacity (GPM)	Gallons Purchased or Obtained (In Thousands)

BOOSTER PUMPS		FIRE HYDRANTS	
Horsepower	Quantity	Quantity Standard	Quantity Other
5	1		

STORAGE TANKS		PRESSURE TANKS	
Capacity	Quantity	Capacity	Quantity
12,000 GAL	2	2,000 GAL	1

MAINS

Size (in Inches)	Material	Length (in Feet)
4	PVC	15,663
6	PVC	4,390
6	UNK	167

CUSTOMER METERS

Size (In Inches)	Quantity
5/8"	14
3/4"	
1"	3
1.5"	1
2"	
3"	
4"	
6"	
Total	18

ABS = Acrylonitrile-Butadiene-Styrene
AC = Asbestos Cement
ACP = Asbestos Concrete Pipe
ASWP = American Spiral Weld Pipe
CU = Copper
DIP = Ductile Iron Pipe
DIP150 = 150# Ductile Iron Pipe
DIP250 = 250# Ductile Iron Pipe
DIP350 = 350# Ductile Iron Pipe

GALV = Galvanized Steel Pipe
PVC = Polyvinyl Chloride
PVCCL1 = PVC 900 CL 150
PVCCL2 = PVC 900 CL 200
PVCNP = PVC - Not Purple
SDRCL1 = PVC SDR 26 CL 160
STEEL = Steel
UNK = Unknown
-99 = Unknown

Note: If you are filing for more than one system, please provide separate sheets for each system.

COMPANY NAME: Water Utility of Greater Tonopah

Name of System: Garden City

ADEQ Public Water System Number: 07-037

For the following three items, list the utility owned assets in each category for each system.

TREATMENT EQUIPMENT:

Chlorinator installed at well site

STRUCTURES:

Disinfection system has a prefabricated shed to secure the chemical tank and equipment, in addition to chemical containment

OTHER:

Note: If you are filing for more than one system, please provide separate sheets for each system.

COMPANY NAME: Water Utility of Greater Tonopah

Name of System: Dixie

ADEQ Public Water System Number: 07-030

WATER COMPANY PLANT DESCRIPTION

WELLS

ADWR ID Number*	Pump Horsepower	Pump Yield (gpm)	Casing Depth (Feet)	Casing Diameter (Inches)	Meter Size (Inches)	Year Drilled
55-639586 Dixie	5	40 GPM	367	16	2"	1948
55-639586 Dixie - Second pump in well	5	40 GPM	367	16	2"	1948

* Arizona Department of Water Resources Identification Number

OTHER WATER SOURCES

Name or Description	Capacity (GPM)	Gallons Purchased or Obtained (In Thousands)

BOOSTER PUMPS		FIRE HYDRANTS	
Horsepower	Quantity	Quantity Standard	Quantity Other
5	1		

STORAGE TANKS		PRESSURE TANKS	
Capacity	Quantity	Capacity	Quantity
10,000 GAL	1	500 GAL	1
5,000 GAL	1		

Note: If you are filing for more than one system, please provide separate sheets for each system.

COMPANY NAME: Water Utility of Greater Tonopah

Name of System: Dixie

ADEQ Public Water System Number: 07-030

MAINS

Size (in Inches)	Material	Length (in Feet)
4	DIP	122
2	PVC	10,475
3	PVC	1,464
4	PVC	3,431
8	PVC	2,075

ABS = Acrylonitrile-Butadiene-Styrene
AC = Asbestos Cement
ACP = Asbestos Concrete Pipe
ASWP = American Spiral Weld Pipe
CU = Copper
DIP = Ductile Iron Pipe
DIP150 = 150# Ductile Iron Pipe
DIP250 = 250# Ductile Iron Pipe
DIP350 = 350# Ductile Iron Pipe

GALV = Galvanized Steel Pipe
PVC = Polyvinyl Chloride
PVCCL1 = PVC 900 CL 150
PVCCL2 = PVC 900 CL 200
PVCNP = PVC - Not Purple
SDRCL1 = PVC SDR 26 CL 160
STEEL = Steel
UNK = Unknown
-99 = Unknown

CUSTOMER METERS

Size (In Inches)	Quantity
5/8"	39
3/4"	
1"	2
1.5"	
2"	
3"	
4"	
6"	
Total	41

For the following three items, list the utility owned assets in each category for each system.

TREATMENT EQUIPMENT:

Chlorinator installed at well site

STRUCTURES:

Disinfection system has a prefabricated shed to secure the chemical tank and equipment, in addition to chemical containment

OTHER:

1 x Vehicle

Note: If you are filing for more than one system, please provide separate sheets for each system.

COMPANY NAME: Water Utility of Greater Tonopah

Name of System: Roseview

ADEQ Public Water System Number: 07-082

WATER COMPANY PLANT DESCRIPTION

WELLS

ADWR ID Number*	Pump Horsepower	Pump Yield (gpm)	Casing Depth (Feet)	Casing Diameter (Inches)	Meter Size (Inches)	Year Drilled
55-802143 Roseview	5	30 GPM	1,000	16	1 1/2"	1960

* Arizona Department of Water Resources Identification Number

OTHER WATER SOURCES

Name or Description	Capacity (GPM)	Gallons Purchased or Obtained (In Thousands)

BOOSTER PUMPS		FIRE HYDRANTS	
Horsepower	Quantity	Quantity Standard	Quantity Other
3	2		

STORAGE TANKS		PRESSURE TANKS	
Capacity	Quantity	Capacity	Quantity
7,600 GAL	1	1,000 GAL	1

MAINS

Size (in Inches)	Material	Length (in Feet)
6	UNK	6,494

CUSTOMER METERS

Size (In Inches)	Quantity
5/8"	18
3/4"	1
1"	
1.5"	
2"	
3"	
4"	
6"	
Total	19

ABS = Acrylonitrile-Butadiene-Styrene
AC = Asbestos Cement
ACP = Asbestos Concrete Pipe
ASWP = American Spiral Weld Pipe
CU = Copper
DIP = Ductile Iron Pipe
DIP150 = 150# Ductile Iron Pipe
DIP250 = 250# Ductile Iron Pipe
DIP350 = 350# Ductile Iron Pipe

GALV = Galvanized Steel Pipe
PVC = Polyvinyl Chloride
PVCCL1 = PVC 900 CL 150
PVCCL2 = PVC 900 CL 200
PVCNP = PVC - Not Purple
SDRCL1 = PVC SDR 26 CL 160
STEEL = Steel
UNK = Unknown
-99 = Unknown

Note: If you are filing for more than one system, please provide separate sheets for each system.

COMPANY NAME: Water Utility of Greater Tonopah

Name of System: Roseview

ADEQ Public Water System Number: 07-082

For the following three items, list the utility owned assets in each category for each system.

TREATMENT EQUIPMENT:

Chlorinator installed at well site
Point of Use Arsenic Treatment

STRUCTURES:

Disinfection system has a prefabricated shed to secure the chemical tank and equipment, in addition to chemical containment

OTHER:

Note: If you are filing for more than one system, please provide separate sheets for each system.

COMPANY NAME: Water Utility of Greater Tonopah

Name of System: Tufte

ADEQ Public Water System Number: 07-617

WATER COMPANY PLANT DESCRIPTION

WELLS

ADWR ID Number*	Pump Horsepower	Pump Yield (gpm)	Casing Depth (Feet)	Casing Diameter (Inches)	Meter Size (Inches)	Year Drilled
55-802144 WPE#7 / Tufte	2	20 GPM	400	8	2"	1977

* Arizona Department of Water Resources Identification Number

OTHER WATER SOURCES

Name or Description	Capacity (GPM)	Gallons Purchased or Obtained (In Thousands)

BOOSTER PUMPS		FIRE HYDRANTS	
Horsepower	Quantity	Quantity Standard	Quantity Other
5	1		

STORAGE TANKS		PRESSURE TANKS	
Capacity	Quantity	Capacity	Quantity
5,400 GAL	1	800 GAL	1

MAINS

Size (in Inches)	Material	Length (in Feet)
4	PVC	579
6	PVC	3,408
2	UNK	41
6	UNK	909

CUSTOMER METERS

Size (In Inches)	Quantity
5/8"	6
3/4"	
1"	
1.5"	
2"	
3"	
4"	
6"	
Total	6

ABS = Acrylonitrile-Butadiene-Styrene
AC = Asbestos Cement
ACP = Asbestos Concrete Pipe
ASWP = American Spiral Weld Pipe
CU = Copper
DIP = Ductile Iron Pipe
DIP150 = 150# Ductile Iron Pipe
DIP250 = 250# Ductile Iron Pipe
DIP350 = 350# Ductile Iron Pipe

GALV = Galvanized Steel Pipe
PVC = Polyvinyl Chloride
PVCCL1 = PVC 900 CL 150
PVCCL2 = PVC 900 CL 200
PVCNP = PVC - Not Purple
SDRCL1 = PVC SDR 26 CL 160
STEEL = Steel
UNK = Unknown
-99 = Unknown

Note: If you are filing for more than one system, please provide separate sheets for each system.

COMPANY NAME: Water Utility of Greater Tonopah

Name of System: Tufte

ADEQ Public Water System Number: 07-617

For the following three items, list the utility owned assets in each category for each system.

TREATMENT EQUIPMENT:

Chlorinator installed at well site

Point of use Arsenic Treatment System installed at each residence

STRUCTURES:

Disinfection system has a prefabricated shed to secure the chemical tank and equipment, in addition to chemical containment

OTHER:

Note: If you are filing for more than one system, please provide separate sheets for each system.

COMPANY NAME: Water Utility of Greater Tonopah

Name of System: WPE #1

ADEQ Public Water System Number: N/A

WATER COMPANY PLANT DESCRIPTION

WELLS

ADWR ID Number*	Pump Horsepower	Pump Yield (gpm)	Casing Depth (Feet)	Casing Diameter (Inches)	Meter Size (Inches)	Year Drilled
55-600209 WPE#1	3	127 GPM	365	8	2"	1967

* Arizona Department of Water Resources Identification Number

OTHER WATER SOURCES

Name or Description	Capacity (GPM)	Gallons Purchased or Obtained (In Thousands)

BOOSTER PUMPS		FIRE HYDRANTS	
Horsepower	Quantity	Quantity Standard	Quantity Other
5	1		

STORAGE TANKS		PRESSURE TANKS	
Capacity	Quantity	Capacity	Quantity
5,000 GAL	1	30 GAL	2

MAINS

Size (in Inches)	Material	Length (in Feet)
4	PVC	33,106

ABS = Acrylonitrile-Butadiene-Styrene
 AC = Asbestos Cement
 ACP = Asbestos Concrete Pipe
 ASWP = American Spiral Weld Pipe
 CU = Copper
 DIP = Ductile Iron Pipe
 DIP150 = 150# Ductile Iron Pipe
 DIP250 = 250# Ductile Iron Pipe
 DIP350 = 350# Ductile Iron Pipe

GALV = Galvanized Steel Pipe
 PVC = Polyvinyl Chloride
 PVCCL1 = PVC 900 CL 150
 PVCCL2 = PVC 900 CL 200
 PVCNP = PVC - Not Purple
 SDRCL1 = PVC SDR 26 CL 160
 STEEL = Steel
 UNK = Unknown
 -99 = Unknown

CUSTOMER METERS

Size (In Inches)	Quantity
5/8"	7
3/4"	
1"	2
1.5"	
2"	
3"	
4"	
6"	
Total	9

Note: If you are filing for more than one system, please provide separate sheets for each system.

COMPANY NAME: Water Utility of Greater Tonopah

Name of System: WPE #1

ADEQ Public Water System Number: N/A

For the following three items, list the utility owned assets in each category for each system.

TREATMENT EQUIPMENT:

Chlorinator installed at well site

Point of Use System

STRUCTURES:

Disinfection system has a prefabricated shed to secure the chemical tank and equipment, in addition to chemical containment

OTHER:

Note: If you are filing for more than one system, please provide separate sheets for each system.

COMPANY NAME: Water Utility of Greater Tonopah

Name of System: Sunshine

ADEQ Public Water System Number: 07-071

WATER COMPANY PLANT DESCRIPTION

WELLS

ADWR ID Number*	Pump Horsepower	Pump Yield (gpm)	Casing Depth (Feet)	Casing Diameter (Inches)	Meter Size (Inches)	Year Drilled
55-802141 Sunshine	7.5	100 GPM	200	8	3"	1976

* Arizona Department of Water Resources Identification Number

OTHER WATER SOURCES

Name or Description	Capacity (GPM)	Gallons Purchased or Obtained (In Thousands)

BOOSTER PUMPS		FIRE HYDRANTS	
Horsepower	Quantity	Quantity Standard	Quantity Other
30	2		

STORAGE TANKS		PRESSURE TANKS	
Capacity	Quantity	Capacity	Quantity
100,000 GAL	1	5,000 GAL	1

***Note: If you are filing for more than one system, please provide separate sheets
for each system.***

COMPANY NAME: Water Utility of Greater Tonopah

Name of System: Sunshine

ADEQ Public Water System Number: 07-071

MAINS

Size (in Inches)	Material	Length (in Feet)
4	ACP	15,277
6	ACP	9,950
8	ACP	11,955
12	ACP	7,725
14	ACP	207
8	DIP	2,674
2	GALV	106
4	PVC	11,878
6	PVC	1,975
8	PVC	18
8	UNK	12

CUSTOMER METERS

Size (In Inches)	Quantity
5/8"	135
3/4"	2
1"	2
1.5"	1
2"	1
3"	
4"	
6"	1
Total	142

ABS = Acrylonitrile-Butadiene-Styrene
AC = Asbestos Cement
ACP = Asbestos Concrete Pipe
ASWP = American Spiral Weld Pipe
CU = Copper
DIP = Ductile Iron Pipe
DIP150 = 150# Ductile Iron Pipe
DIP250 = 250# Ductile Iron Pipe
DIP350 = 350# Ductile Iron Pipe

GALV = Galvanized Steel Pipe
PVC = Polyvinyl Chloride
PVCCL1 = PVC 900 CL 150
PVCCL2 = PVC 900 CL 200
PVCNP = PVC - Not Purple
SDRCL1 = PVC SDR 26 CL 160
STEEL = Steel
UNK = Unknown
-99 = Unknown

For the following three items, list the utility owned assets in each category for each system.

TREATMENT EQUIPMENT:

Chlorinator installed at well site

Arsenic Treatment System

STRUCTURES:

Disinfection system has a prefabricated shed to secure the chemical tank and equipment, in addition to chemical containment

OTHER:

Note: If you are filing for more than one system, please provide separate sheets for each system.

COMPANY NAME: Water Utility of Greater Tonopah

Name of System: WPE 6

ADEQ Public Water System Number: 07-733

WATER COMPANY PLANT DESCRIPTION

WELLS

ADWR ID Number*	Pump Horsepower	Pump Yield (gpm)	Casing Depth (Feet)	Casing Diameter (Inches)	Meter Size (Inches)	Year Drilled
55-802145 WPE#6	7.5	20 GPM	600	8	1 1/2"	1978
55-802146 WPE#3 (Not in Service)			800	18		1959

* Arizona Department of Water Resources Identification Number

OTHER WATER SOURCES

Name or Description	Capacity (GPM)	Gallons Purchased or Obtained (In Thousands)

BOOSTER PUMPS		FIRE HYDRANTS	
Horsepower	Quantity *	Quantity Standard	Quantity Other
7.5	2		
75	1		

STORAGE TANKS		PRESSURE TANKS	
Capacity	Quantity	Capacity	Quantity
18,000 GAL	1	2,000 GAL	1
9,500 GAL	1		

Note: If you are filing for more than one system, please provide separate sheets for each system.

COMPANY NAME: Water Utility of Greater Tonopah

Name of System: WPE 6

ADEQ Public Water System Number: 07-733

MAINS

Size (in Inches)	Material	Length (in Feet)
4	DIP	81
4	PVC	36,430
8	PVC	5,711
6	UNK	2,608
8	UNK	2,817

CUSTOMER METERS

Size (In Inches)	Quantity
5/8"	29
3/4"	
1"	
1.5"	
2"	
3"	
4"	
6"	
Total	29

ABS = Acrylonitrile-Butadiene-Styrene

AC = Asbestos Cement

ACP = Asbestos Concrete Pipe

ASWP = American Spiral Weld Pipe

CU = Copper

DIP = Ductile Iron Pipe

DIP150 = 150# Ductile Iron Pipe

DIP250 = 250# Ductile Iron Pipe

DIP350 = 350# Ductile Iron Pipe

GALV = Galvanized Steel Pipe

PVC = Polyvinyl Chloride

PVCCL1 = PVC 900 CL 150

PVCCL2 = PVC 900 CL 200

PVCNP = PVC - Not Purple

SDRCL1 = PVC SDR 26 CL 160

STEEL = Steel

UNK = Unknown

-99 = Unknown

For the following three items, list the utility owned assets in each category for each system.

TREATMENT EQUIPMENT:

Chlorinator installed at well site

Arsenic/Fluoride treatment at WPE #6

STRUCTURES:

Disinfection system has a prefabricated shed to secure the chemical tank and equipment, in addition to chemical containment

OTHER:

Note: If you are filing for more than one system, please provide separate sheets for each system.

COMPANY NAME: Willow Valley Water Company

Name of System: King Street

ADEQ Public Water System Number: 08-040

WATER COMPANY PLANT DESCRIPTION

WELLS

ADWR ID Number*	Pump Horsepower	Pump Yield (gpm)	Casing Depth (Feet)	Casing Diameter (Inches)	Meter Size (Inches)	Year Drilled
55-603946 Center Street (Not in Service)			100	8		1964
55-603947 King St	15	300 GPM	120	8	4"	1959
55-603949 Unit 17	15	300 GPM	100	8	4"	1969
55-603951 Unit 1 (Not in Service)	15	250 GPM	100	24	4"	1960
55-603952 Riding Club Well (Not in Service)			120	20		1960

* Arizona Department of Water Resources Identification Number

OTHER WATER SOURCES

Name or Description	Capacity (GPM)	Gallons Purchased or Obtained (In Thousands)

BOOSTER PUMPS		FIRE HYDRANTS	
Horsepower	Quantity	Quantity Standard	Quantity Other
15	6	47	
30	1		
40	1		

STORAGE TANKS		PRESSURE TANKS	
Capacity	Quantity	Capacity	Quantity
163,000 GAL	1	14,000 GAL	1
47,000 GAL	1	2,200 GAL	1
96,000 GAL	1	5,200 GAL	1

Note: If you are filing for more than one system, please provide separate sheets for each system.

COMPANY NAME: Willow Valley Water Company

Name of System: King Street

ADEQ Public Water System Number: 08-040

MAINS

Size (in Inches)	Material	Length (in Feet)
4	ABS	1,225
6	AC	2,164
4	ASWP	8,197
4	DIP	14
6	DIP	178
2	PVC	904
3	PVC	1,587
4	PVC	56,179
6	PVC	25,543
8	PVC	4,035
4	STEEL	22
6	STEEL	3
8	STEEL	185
-99	UNK	122
4	UNK	2,456
6	UNK	480

CUSTOMER METERS

Size (In Inches)	Quantity
5/8"	1421
3/4"	11
1"	15
1.5"	2
2"	1
3"	
4"	2
6"	3
Total	1455

ABS = Acrylonitrile-Butadiene-Styrene

AC = Asbestos Cement

ACP = Asbestos Concrete Pipe

ASWP = American Spiral Weld Pipe

CU = Copper

DIP = Ductile Iron Pipe

DIP150 = 150# Ductile Iron Pipe

DIP250 = 250# Ductile Iron Pipe

DIP350 = 350# Ductile Iron Pipe

GALV = Galvanized Steel Pipe

PVC = Polyvinyl Chloride

PVCCL1 = PVC 900 CL 150

PVCCL2 = PVC 900 CL 200

PVCNP = PVC - Not Purple

SDRCL1 = PVC SDR 26 CL 160

STEEL = Steel

UNK = Unknown

-99 = Unknown

For the following three items, list the utility owned assets in each category for each system.

TREATMENT EQUIPMENT:

NaOCl Injection System at Unit 17 and King St

Iron & Manganese removal at Unit 17 and King St

Filter Skid at Commercial St reservoir

STRUCTURES:

Office Building

Fences around well sites

Sheds at Unit 17 and King St

OTHER:

Note: If you are filing for more than one system, please provide separate sheets for each system.

COMPANY NAME: Willow Valley Water Company

Name of System: Lake Cimarron

ADEQ Public Water System Number: 08-129

WATER COMPANY PLANT DESCRIPTION

WELLS

ADWR ID Number*	Pump Horsepower	Pump Yield (gpm)	Casing Depth (Feet)	Casing Diameter (Inches)	Meter Size (Inches)	Year Drilled
55-604160 Lake Cimarron Large Well	7.5	190 GPM	60	12		1960
55-604161 Lake Cimarron Small Well	10	225 GPM	100	6		1967

* Arizona Department of Water Resources Identification Number

OTHER WATER SOURCES

Name or Description	Capacity (GPM)	Gallons Purchased or Obtained (In Thousands)

BOOSTER PUMPS		FIRE HYDRANTS	
Horsepower	Quantity	Quantity Standard	Quantity Other
20	2	19	
25	2		

STORAGE TANKS		PRESSURE TANKS	
Capacity	Quantity	Capacity	Quantity
196,000 GAL	1	5,800 GAL	1

Note: If you are filing for more than one system, please provide separate sheets for each system.

COMPANY NAME: Willow Valley Water Company

Name of System: Lake Cimarron

ADEQ Public Water System Number: 08-129

MAINS

Size (in Inches)	Material	Length (in Feet)
4	PVC	21
6	PVC	196
8	PVC	7,405
10	PVC	5,509
4	UNK	276
6	UNK	684
8	UNK	4,461
10	UNK	652

CUSTOMER METERS

Size (In Inches)	Quantity
5/8"	128
3/4"	
1"	
1.5"	
2"	1
3"	
4"	
6"	
Total	129

ABS = Acrylonitrile-Butadiene-Styrene
AC = Asbestos Cement
ACP = Asbestos Concrete Pipe
ASWP = American Spiral Weld Pipe
CU = Copper
DIP = Ductile Iron Pipe
DIP150 = 150# Ductile Iron Pipe
DIP250 = 250# Ductile Iron Pipe
DIP350 = 350# Ductile Iron Pipe

GALV = Galvanized Steel Pipe
PVC = Polyvinyl Chloride
PVCCL1 = PVC 900 CL 150
PVCCL2 = PVC 900 CL 200
PVCNP = PVC - Not Purple
SDRCL1 = PVC SDR 26 CL 160
STEEL = Steel
UNK = Unknown
-99 = Unknown

For the following three items, list the utility owned assets in each category for each system.

TREATMENT EQUIPMENT:

NaOCl Injection System
Fe & Mn Removal System

STRUCTURES:

Shed
Fences around well sites

OTHER:

Note: If you are filing for more than one system, please provide separate sheets for each system.

WVWC Schedules

7 APR 09

Willow Valley Water Company, Inc.
Test Year Ended December 31, 2008
Computation of Increase in Gross Revenue Requirement

Schedule A-1

Line No.	DESCRIPTION			ORIGINAL COST	FAIR VALUE
1	Adjusted Rate Base			\$ 2,251,164	\$ 2,251,164
2					
3	Adjusted Operating Income (Loss)			\$ (95,458)	\$ (95,458)
4					
5	Current Rate of Return (L3 / L1)			-4.24%	-4.24%
6					
7	Required Operating Income (L9 * L1)			\$ 208,008	\$ 208,008
8					
9	Required Rate of Return			9.24%	9.24%
10					
11	Operating Income Deficiency (L7 - L3)			\$ 303,466	\$ 303,466
12					
13	Gross Revenue Conversion Factor			1.645086	1.645086
14					
15	Increase in Gross Revenue Requirements			\$ 499,228	\$ 499,228
16					
17					
18	Customer	Present	Proposed	Dollar	Percent
19	Classification	Rates	Rates	Increase	Increase
20					
21	Residential	\$ 422,409	\$ 824,855	\$ 402,446	95.3%
22	Commercial	19,367	81,114	61,747	318.8%
23	Irrigation	12,835	41,429	28,594	222.8%
24	Construction	-	-	-	N/A
25					
26	Total of Water Revenues	\$ 454,612	\$ 947,398	\$ 492,786	108.4%
27					
28	Miscellaneous Revenues	19,743	25,453	5,710	28.9%
29					
30	Total Operating Revenues	\$ 474,355	\$ 972,851	\$ 498,496	105.1%
31					
32					
33					
34	<u>Supporting Schedules:</u>				
35	B-1				
36	C-1				
37	C-3				
38	H-1				
39					
40					

Willow Valley Water Company, Inc.
Test Year Ended December 31, 2008
Summary of Results of Operations

Schedule A-2

Line No.	Description	Prior Years Ended		Test Year		Projected Year	
		12/31/2006	12/31/2007	Actual 12/31/2008	Adjusted 12/31/2008	Present Rates 12/31/2009	Proposed Rates 12/31/2009
1	Gross Revenues	\$ 505,371	\$ 509,569	\$ 482,166	\$ 473,527	\$ 473,527	\$ 972,755
2							
3	Revenue Deductions and						
4	Operating Expenses	521,644	489,208	592,312	568,985	568,985	764,747
5							
6	Operating Income	\$ (16,273)	\$ 20,361	\$ (110,146)	\$ (95,458)	\$ (95,458)	\$ 208,008
7							
8	Other Income and Deductions	1,687	11,762	779	779	779	779
9							
10	Interest Expense	(37,597)	(27,376)	(13,333)	(13,333)	(13,333)	(13,333)
11							
12	Net Income	\$ (52,183)	\$ 4,747	\$ (122,700)	\$ (108,012)	\$ (108,012)	\$ 195,454
13							
14	Common Shares	1,000	1,000	1,000	1,000	1,000	1,000
15							
16	Earned Per Average						
17	Common Share	(52.18)	4.75	(122.70)	(108.01)	(108.01)	195.45
18							
19	Dividends Per						
20	Common Share	-	-	-	-	-	-
21							
22	Payout Ratio	-	-	-	-	-	-
23							
24	Return on Average						
25	Invested Capital	-0.20%	0.01%	-0.38%	-8.35%	-17.68%	31.99%
26							
27	Return on Year End						
28	Capital	-0.14%	0.01%	-8.99%	-8.84%	-8.84%	15.99%
29							
30	Return on Average						
31	Common Equity	-0.20%	0.01%	-0.38%	-9.98%	-21.00%	38.00%
32							
33	Return on Year End						
34	Common Equity	-0.14%	0.01%	-10.79%	-10.50%	-10.50%	19.00%
35							
36	Times Bond Interest Earned						
37	Before Income Taxes	(0.29)	1.28	(11.32)	(12.57)	(12.57)	24.50
38							
39	Times Total Interest and						
40	Preferred Dividends Earned						
41	After Income Taxes	0.57	1.74	(7.26)	(6.16)	(6.16)	16.60
42							
43							
44							
45							
46	<u>Supporting Schedules:</u>						
47	E-2						
48	C-1						
49	F-1						
50							

Willow Valley Water Company, Inc.
Test Year Ended December 31, 2008
Summary of Capital Structure

Schedule A-3

Line No.	Description	Prior Years Ended		Test Year	Projected Year
		12/31/2006	12/31/2007	12/31/2008	12/31/2009
1	Short-Term Debt	\$ -	\$ -		
2					
3	Long-Term Debt	511,594	243,858	227,953	193,387
4					
5	Total Debt	\$ 511,594	\$ 243,858	\$ 227,953	\$ 193,387
6					
7	Preferred Stock	-	-	-	-
8					
9	Common Equity	36,585,445	63,811,676	1,136,740	1,028,728
10					
11	Total Capital	\$ 37,097,039	\$ 64,055,534	\$ 1,364,693	\$ 1,222,114
12					
13	Capitalization Ratios:				
14					
15	Short-Term Debt	0.00%	0.00%	0.00%	0.00%
16					
17	Long-Term Debt	1.38%	0.38%	16.70%	15.82%
18					
19	Total Debt	1.38%	0.38%	16.70%	15.82%
20					
21	Preferred Stock	0.00%	0.00%	0.00%	0.00%
22					
23	Common Equity	98.62%	99.62%	83.30%	84.18%
24					
25	Total Capital	100.00%	100.00%	100.00%	100.00%
26					
27	Weighted Cost of				
28	Short-Term Debt	0.00%	0.00%	* 0.00%	0.00%
29					
30	Weighted Cost of				
31	Long-Term Debt	0.91%	0.91%	0.91%	0.91%
32					
33	Weighted Cost of				
34	Senior Debt	0.00%	0.00%	0.00%	0.00%
35					
36					
37					
38	Supporting Schedules:				
39	E-1				
40	D-1				

Willow Valley Water Company, Inc.
Test Year Ended December 31, 2008
Constructure Expenditures and Gross Utility Plant Placed in Service

Schedule A-4

Line No.			Construction Expenditures	Net Plant Placed In Service	Gross Utility Plant In Service
1	Prior Year Ended	12/31/2006	\$ 140,600	\$ 120,723	\$ 2,041,077
2					
3	Prior Year Ended	12/31/2007	696,176	277,879	2,318,956
4					
5	Test Year Ended	12/31/2008	1,266,204	1,697,924	4,016,880
6					
7	Projected Year Ended	12/31/2009	-	-	4,016,927
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30	<u>Supporting Schedules:</u>				
31	F-3				
32	E-5				
33					
34					
35					
36					
37					
38					
39					
40					

Willow Valley Water Company, Inc.
Test Year Ended December 31, 2008
Summary Statements of Cash Flows

Schedule A-5

Line No.		Prior Years Ended		Test Year	Projected Year	
		12/31/2006	12/31/2007		Present Rates 12/31/2009	Proposed Rates 12/31/2009
1	Source of Funds					
2						
3	Net Income from Operations	\$ (52,184)	\$ 4,749	\$ (122,699)	\$ (108,012)	\$ 195,454
4	Depreciation & Amortization	1,027,312	73,967	126,768	185,697	185,697
5	Operating Balance Sheet Changes:					
6	(Incr)/Decr in Accounts Receivable	(35,532)	(2,333)	23,456	23,456	23,456
7	(Incr)/Decr in Other Receivables	-	(350)	5,259	5,259	5,259
8	Cash (to)/from Related Parties	-	-	1,380,285	1,380,285	1,380,285
9	(Incr)/Decr in Prepaid Expense	-	(5,029)	456	456	456
10	(Incr)/Decr in Deposits & Escrow	(75,150)	46,672	(890)	(890)	(890)
11	Change in Noncurrent Tax Assets/Liabilities	(80,664)	(775)	(6,367)	(6,367)	(6,367)
12	(Incr)/Decr in Other Assets	(16,098)	(3,261)	3,433	3,433	3,433
13	Incr/(Decr) in Accounts Payable	54,190	(26,055)	(5,617)	(5,617)	(5,617)
14	Incr/(Decr) in Retention Payable	-	-	-	-	-
15	Incr/(Decr) in Other Current Liabilities	5,566	(4,146)	(35)	(35)	(35)
16	Incr/(Decr) in Customer Dep & Prepay	18,661	7,744	(5,443)	(5,443)	(5,443)
17	Incr/(Decr) in Accrued Liabilities	25,594	26,712	(75,450)	(75,450)	(75,450)
18	Total Cash Flows from Operations	\$ 871,695	\$ 117,895	\$ 1,323,156	\$ 1,396,771	\$ 1,700,237
19						
20	Application of Funds					
21	Fixed Asset Changes					
22	Fixed Asset Purchases	\$ (2,041,077)	\$ (277,879)	\$ (1,697,924)	\$ -	\$ -
23	Construction Projects	(23,153)	(418,951)	442,057	-	-
24	Asset Disposals	-	-	-	-	-
25	Total Change to Fixed Assets	\$ (2,064,230)	\$ (696,830)	\$ (1,255,867)	\$ -	\$ -
26	From Purchase of Subsid/Investments	(406,067)	(523)	(156)	(156)	(156)
27	Total Cash Flows from Investing	\$ (2,470,297)	\$ (697,353)	\$ (1,256,023)	\$ (156)	\$ (156)
28						
29	Cash Flows From Financing Activities:					
30	Meter/Line Extension Receipts	\$ 628,171	\$ 653	\$ (10,336)	\$ (10,336)	\$ (10,336)
31	From ST Borrowing/LT Debt	511,594	(267,737)	(15,905)	(15,905)	(15,905)
32	Cash (to)/from GWR, LLC - related utilities	-	-	(20,170)	(20,170)	(20,170)
33	Equity (Withdrawals)/Contributions	501,492	805,383	-	-	-
34	Total Cash Flows from Financing	\$ 1,641,257	\$ 538,299	\$ (46,411)	\$ (46,411)	\$ (46,411)
35						
36	Net Increase (Decrease) in Cash	\$ 42,655	\$ (41,159)	\$ 20,722	\$ 1,350,204	\$ 1,653,670
37						
38						
39						
40						
41						
42	Supporting Schedules:					
43	E-3					
44	F-2					
45						

Willow Valley Water Company, Inc.
Test Year Ended December 31, 2008
Summary of Fair Value Rate Base

Schedule B-1

Line No.		Original Cost Rate Base
1	Plant in Service	\$ 4,016,878
2	Less: Accumulated Depreciation	(1,228,047)
3		
4	Net Plant in Service	\$ 2,788,831
5		
6	<u>LESS:</u>	
7	Net CIAC	-
8	Advances in Aid of Construction (AIAC)	618,488
9	Customer Deposits	6,985
10	Deferred Income Tax Credits	-
11		
12	<u>ADD:</u>	
13	Unamortized Finance Charges	-
14	Deferred Tax Assets	87,806
15	Working Capital	-
16	Utility Plant Acquisition Adjustment	-
17		
18	Original Cost Rate Base	<u>\$ 2,251,164</u>
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34	<u>Supporting Schedules:</u>	<u>Recap Schedules:</u>
35	B-2	A-1
36	B-3	
37	E-1	
38	B-5	
39		
40		

Willow Valley Water Company, Inc.
 Test Year Ended December 31, 2008
 Original Cost Rate Base Pro Forma Adjustments

Line No.	Description	(A) Actual End of Test Year	(B) ADJ #1	(C) ADJ #2	(D) ADJ #3	(E) ADJ #4	(F) ADJ #5	(G) ADJ #6	(H) ADJ #7	(I) Adjusted End of Test Year
1	303 Land and Land Rights	\$ 18,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,100
2	304 Structures and Improvements	197,952	-	-	-	-	-	-	-	197,952
3	306 Lake, River and Other Intakes	-	-	-	-	-	-	-	-	-
4	307 Wells and Springs	1,622,446	-	-	-	-	-	-	-	1,622,446
5	309 Supply Mains	2,118	-	-	-	-	-	-	-	2,118
6	310 Power Generation Equipment	10,751	-	-	-	-	-	-	-	10,751
7	311 Pumping Equipment	492,405	-	-	-	-	-	-	-	492,405
8	320 Water Treatment Equipment	263,210	-	-	-	-	-	-	-	263,210
9	330 Distribution Reservoirs and Standpipes	265,882	-	-	-	-	-	-	-	265,882
10	331 Transmission and Distribution Mains	620,830	-	-	-	-	-	-	-	620,830
11	333 Services	95,359	-	-	-	-	-	-	-	95,359
12	334 Meters and Meter Installations	220,733	-	-	-	-	-	-	-	220,733
13	335 Hydrants	37,179	-	-	-	-	-	-	-	37,179
14	336 Backflow Prevention Devices	1,024	-	-	-	-	-	-	-	1,024
15	339 Other Plant and Miscellaneous Equipment	19,311	-	-	-	-	-	-	-	19,311
16	340 Office Furniture and Equipment	22,526	-	-	-	-	-	-	-	22,526
17	341 Transportation Equipment	20,846	-	-	-	-	-	-	-	20,846
18	343 Tools, Shop and Garage Equipment	42,909	-	-	-	-	-	-	-	42,909
19	344 Laboratory Equipment	9,508	-	-	-	-	-	-	-	9,508
20	345 Power Operated Equipment	38,925	-	-	-	-	-	-	-	38,925
21	346 Communication Equipment	2,654	-	-	-	-	-	-	-	2,654
22	347 Miscellaneous Equipment	8,273	-	-	-	-	-	-	-	8,273
23	348 Other Tangible Plant	3,937	-	-	-	-	-	-	-	3,937
24										
25	Total Plant in Service	\$ 4,016,878	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,016,878
26	Less: Accumulated Depreciation	(1,228,047)	-	-	-	-	-	-	-	(1,228,047)
27	Net Plant in Service (L59 - L 60)	\$ 2,788,831	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,788,831
28										
29	LESS:									
30	Net Contributions in Aid of Construction (CIAC)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	Advances in Aid of Construction (AIAC)	618,488	-	-	-	-	-	-	-	618,488
32	Customer Meter Deposits	6,985	-	-	-	-	-	-	-	6,985
33	Deferred Income Tax Credits	-	-	-	-	-	-	-	-	-
34										
35	ADD:									
36	Unamortized Finance Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	Deferred Tax Assets	87,806	-	-	-	-	-	-	-	87,806
38	Working Capital	-	-	-	-	-	-	-	-	-
39	Utility Plant Acquisition Adjustment	-	-	-	-	-	-	-	-	-
40										
41	Original Cost Rate Base	\$ 2,251,164	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,251,164
42										
43										
44	Supporting Schedules:									
45	E-1									

Recap Schedules:
B-1

Willow Valley Water Company, Inc.
Test Year Ended December 31, 2008
Adjustments to RCND Calculator

Schedule B-3

Line
No.

1 The Company did not conduct a Reconstruction Cost New Study.

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Willow Valley Water Company, Inc.
Test Year Ended December 31, 2008
RCND Detail of Plant Accounts

Schedule B-4

Line
No.

1 The Company did not conduct a Reconstruction Cost New Study.
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Willow Valley Water Company, Inc.
Test Year Ended December 31, 2008
Computation of Working Capital Allowance

Schedule B-5

Line
No.

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2 The Company is not requesting a working capital allowance.
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Willow Valley Water Company, Inc.
Test Year Ended December 31, 2008
Adjusted Test Year Income Statement

Schedule C-1

Line No.	DESCRIPTION	[A] Actual Test Year	[B] Pro Forma Adjustments	[C] Adjusted Test Year	[D] Proposed Rate Increase	[E] Adjusted With Rate Increase
1	Revenues					
2	Metered Water Sales	\$ 462,423	\$ (8,639) 1, 3	\$ 453,784	\$ 493,518	\$ 947,302
3	Water Sales - Unmetered	-	-	-	-	-
4	Other Operating Revenue	19,743	- 2	19,743	5,710	25,453
5	Total Operating Revenues	\$ 482,166	\$ (8,639)	\$ 473,527	\$ 499,228	\$ 972,755
6						
7	Operating Expenses					
8	601 Salary and Wages - Employees	\$ 253,041	\$ (26,672) 4	\$ 226,369	\$ -	\$ 226,369
9	604 Employee Pensions and Benefits	56,299	(5,334) 4	50,965	-	50,965
10	610 Purchased Water	-	-	-	-	-
11	615 Purchased Power	33,979	(412) 3, 5	33,567	-	33,567
12	616 Fuel for Power Production	-	-	-	-	-
13	618 Chemicals	18,274	(225) 3	18,049	-	18,049
14	620 Materials and Supplies	18,697	-	18,697	-	18,697
15	620.08 Materials and Supplies	41,492	-	41,492	-	41,492
16	635 Contractual Services - Testing	5,401	-	5,401	-	5,401
17	636 Contractual Services - Other	12,787	-	12,787	-	12,787
18	641 Rental of Building/Real Property	9,185	-	9,185	-	9,185
19	642 Rental of Equipment	-	-	-	-	-
20	650 Transportation Expenses	13,076	-	13,076	-	13,076
21	657 Insurance - General Liability	5,119	-	5,119	-	5,119
22	659 Insurance - Other	1,072	-	1,072	-	1,072
23	660 Advertising Expense	578	(578) 6	-	-	-
24	667 Rate Case Expense	-	5,333 7	5,333	-	5,333
25	670 Bad Debt Expense	3,850	885 8	4,735	4,992	9,728
26	675 Miscellaneous Expenses	10,257	-	10,257	-	10,257
27	403 Depreciation Expense	126,768	58,929 9	185,697	-	185,697
28	408 Taxes Other Than Income	2,620	(2,480) 10	140	-	140
29	408.11 Taxes Other Than Income - Property Taxes	21,324	(21,324) 11	-	-	-
30	408.13 Taxes Other Than Income - Other Taxes and I	-	-	-	-	-
31	409 Income Taxes	(41,507)	(31,448) 12	(72,955)	190,769	117,814
32	Total Operating Expenses	\$ 592,312	\$ (23,327)	\$ 568,985	\$ 195,762	\$ 764,747
33						
34	Utility Operating Income (Loss)	\$ (110,146)	\$ 14,688	\$ (95,458)	\$ 303,466	\$ 208,008
35						
36	414 Gains (Losses) from Disp of Util Prop	\$ -	\$ -	\$ -	\$ -	\$ -
37	419 Interest and Dividend Income	779	-	779	-	779
38	427 Interest Expense	(13,333)	-	(13,333)	-	(13,333)
39	Total Other Income and Deductions	\$ (12,554)	\$ -	\$ (12,554)	\$ -	\$ (12,554)
40						
41	Net Income (Loss)	\$ (122,700)	\$ 14,688	\$ (108,012)	\$ 303,466	\$ 195,454
42						
43	Supporting Schedules:				Recap Schedules:	
44	E-2				A-1	
45	C-2					

Willow Valley Water Company, Inc.
Test Year Ended December 31, 2008
Income Statement Pro Forma Adjustments

Line No.	DESCRIPTION	(A) Actual Test Year	(B) ADJ #1	(C) ADJ #2	(D) ADJ #3	(E) ADJ #4	(F) ADJ #5	(G) ADJ #6	(H) ADJ #7	(I) ADJ #8	(J) ADJ #9	(K) ADJ #10	(L) ADJ #11	(M) ADJ #12	(N) Adjusted
1	Revenues														
2	Metered Water Sales	\$ 462,423	\$ (2,467)		\$ (6,172)										\$ 453,784
3	Water Sales - Unmetered	19,743													19,743
4	Other Operating Revenue														
5	Total Operating Revenues	\$ 482,166	\$ (2,467)		\$ (6,172)										\$ 473,527
6	Operating Expenses														
7	Salaries - Wages - Employees	\$ 253,041				\$ (28,672)									\$ 226,369
8	Salaries - Wages - Contractors	56,299				(3,334)									50,965
9	604 Employee Pensions and Benefits														33,567
10	610 Purchased Water	33,979			(412)										18,049
11	615 Fuel for Power Production	19,274													18,697
12	618 Chemicals	18,697			(225)										41,492
13	620 Materials and Supplies	41,492													5,401
14	625 Contractual Services - Selling	5,401													12,787
15	635 Contractual Services - Other	12,787													9,185
16	640 Contractual Services - Other	9,185													13,076
17	642 Rental of Real/Personal Property	13,076													1,072
18	645 Rental of Equipment	5,119													5,333
19	650 Transportation Expenses	1,072													4,735
20	657 Insurance - General Liability	976													10,257
21	659 Insurance - Other	3,850													185,697
22	660 Advertising Expense	10,257													140
23	667 Rate Case Expense	126,768													
24	670 Bad Debt Expense	2,620													
25	675 Miscellaneous Expenses	21,324													
26	680 Depreciation														
27	685 Other Than Income														
28	408-11 Taxes Other Than Income - Property Taxes														
29	408-13 Taxes Other Than Income - Other Taxes and Licenses														
30	Total Operating Expenses	\$ (41,507)			\$ (637)	\$ (32,006)		\$ (578)	\$ 5,333	\$ 885	\$ 58,829	\$ (2,480)	\$ (21,324)	\$ (31,448)	\$ (72,855)
31	Operating Income (Loss)	\$ 592,312				\$ 32,006		\$ 578	\$ (5,333)	\$ (885)	\$ (58,829)	\$ 2,480	\$ 21,324	\$ 31,448	\$ (95,459)
32	414 Gains (Losses) from Disposition of Utility Property														
33	415 Gains (Losses) from Disposition of Other Assets														
34	427 Interest Expense	778.0													778
35	428 Interest Expense	(13,333)													(13,333)
36	Total Other Income and Deductions	\$ (12,554)													\$ (12,554)
37	Net Income (Loss)	\$ (122,700)	\$ (2,467)		\$ (5,535)	\$ 32,006		\$ 578	\$ (5,333)	\$ (885)	\$ (58,829)	\$ 2,480	\$ 21,324	\$ 31,448	\$ (108,012)

Supporting Schedules:
C-2
E-2

Willow Valley Water Company, Inc.
Test Year Ended December 31, 2008
Income Statement Adjustment 1
Elimination of Unbilled Revenues and Other Accounting Entries

Schedule C-2
Page 2 of 13

Line No.		
1	Unbilled Revenue Adjustments	
2	Residential	\$ (2,421)
3	Commercial	54
4	Irrigation	(100)
5	Construction	-
6		<u>\$ (2,467)</u>
7		
8		
9	Removal of Accounting Adjustments	<u>\$ (2,467)</u>
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Willow Valley Water Company, Inc.
Test Year Ended December 31, 2008
Income Statement Adjustment 2
Adjustment to Miscellaneous Revenues

Schedule C-2
Page 3 of 13

Line
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Line No.	Class of Service	(A) Average No. of Customers Per Bill Count Sch. H-2 Col. A	(B) Year-End Number of Customers	(C) Average Additional Customers [B - A]	(D) Change in Bills to be Issued	(E) Average Gallons Sold Per Customer	(F) Additional K Gallons To Be Sold	(G) Additional Revenues at Present Rates
1	5/8" Residential	1,516	1,498	(18)	(210)	Varies	(1,010)	\$ (4,524)
2	3/4" Residential	11	11	-	-	Varies	-	-
3	1" Residential	8	8	-	-	Varies	-	-
4	Subtotal Residential	1,535	1,517	(18)	(210)		(1,010)	\$ (4,524)
5								
6								
7	5/8" Commercial	2	2	-	-	Varies	-	\$ -
8	3/4" Commercial	2	1	(1)	(6)	Varies	(170)	(398)
9	1" Commercial	7	6	(1)	(6)	Varies	(53)	(289)
10	1" Commercial NT	1	1	-	-	Varies	-	-
11	1.5" Commercial	1	1	-	-	Varies	-	-
12	1.5" Commercial NT	1	1	-	-	Varies	-	-
13	6" Commercial	1	1	-	-	Varies	-	-
14	6" Commercial NT	2	2	-	-	Varies	-	-
15	Subtotal Commercial	17	15	(2)	(12)		(223)	\$ (686)
16								
17	2" Construction	1	-	(1)	(6)	Varies	-	\$ (630)
18	3" Construction	1	-	(1)	(2)	Varies	(16)	(332)
19	Subtotal Construction	2	-	(2)			(16)	\$ (962)
20								
21	Totals	1,554	1,532	(22)	(222)		(1,249)	\$ (6,172)
22								
23								
24								
25								
26								
27								
28	Class of Expense					Average Cost Per Gallons Sold Per Sch. E-7	Additional K Gallons To Be Sold	Additional Cost From Customer Growth
29								
30	Pumping					\$ 0.33	(1,249)	\$ (412)
31	Water Treatment					0.18	(1,249)	(225)
32								
33	Totals							\$ (637)
34								
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Willow Valley Water Company, Inc.
Test Year Ended December 31, 2008
Income Statement Adjustment 4
Adjustment to Employee Salaries and Wages and Benefits

Schedule C-2
Page 5 of 13

Line No.		
1	601 Salaries and Wages - Test Year	\$ 253,041
2	Adjustment for Workforce Reduction	<u>(26,672)</u>
3	Adjusted Salaries and Wages	\$ 226,369
4		
5		
6	604 Employee Pensions and Benefits - Test Year	\$ 56,299
7	Adjustment for Workforce Reduction (Estimate at 20%)	<u>(5,334)</u>
8		\$ 50,965
9		
10		
11	Adjustment to Salaries and Wages	<u>\$ (26,672)</u>
12		
13	Adjustment to Pensions and Benefits	<u>\$ (5,334)</u>
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Willow Valley Water Company, Inc.
Test Year Ended December 31, 2008
Income Statement Adjustment 5
Adjustment to Purchased Power Expense

Schedule C-2
Page 6 of 13

Line
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Willow Valley Water Company, Inc.
Test Year Ended December 31, 2008
Income Statement Adjustment 6
Adjustment to Advertising Expense

Schedule C-2
Page 7 of 13

Line No.		
1	660 Advertising Expense	\$ 578
2	Removal of Advertising Expense	(578)
3	Adjusted Advertising Expense	\$ -
4		
5		
6	Adjustment to Remove Advertising Expense	\$ (578)
7		
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Willow Valley Water Company, Inc.
Test Year Ended December 31, 2008
Income Statement Adjustment 7
Estimate of Rate Case Expense and Amortization

Schedule C-2
Page 8 of 13

Line
No.

1	Company Estimated Rate Case Expense	\$	400,000
2	Amortize over Three Years	x	0.333
3	Amortization of Rate Case Expense	\$	133,333
4			
5	Willow Valley Portion of Rate Case Expense	x	4.00%
6			
7	Annual Rate Case Expense	\$	5,333
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Willow Valley Water Company, Inc.
Test Year Ended December 31, 2008
Income Statement Adjustment 8
Adjust Bad Debt Expense for Change in Revenue Levels

Schedule C-2
Page 9 of 13

Line No.		
1	Bad Debt Expense - Test Year Actual	\$ 3,850
2	Bad Debt Expense - 1% of Adjusted	4,735
3	Difference	<u>\$ 885</u>
4		
5	Adjustment to Bad Debt Expense	<u>\$ 885</u>
6		
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8	Adjustment to Bad Debt Expense for Proposed Revenues	<u>\$ 4,992</u>
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Willow Valley Water Company, Inc.
Test Year Ended December 31, 2008
Income Statement Adjustment 9
Adjust and Annualize Depreciation for Proposed Rates

Schedule C-2
Page 10 of 13

Line No.	Description	Adjusted Test Year End Balance 12/31/2008	Proposed Depreciation Rate	Depreciation/ Amortization Expense
1				
2	303 Land and Land Rights	\$ 18,100	0.00%	\$ -
3	304 Structures and Improvements	197,952	3.33%	6,592
4	306 Lake, River and Other Intakes	-	2.50%	-
5	307 Wells and Springs	1,622,446	3.33%	54,027
6	309 Supply Mains	2,118	2.00%	42
7	310 Power Generation Equipment	10,751	5.00%	538
8	311 Pumping Equipment	492,405	12.50%	61,551
9	320 Water Treatment Equipment	263,210	3.33%	8,765
10	330 Distribution Reservoirs and Standpipes	265,882	2.22%	5,903
11	331 Transmission and Distribution Mains	620,830	2.00%	12,417
12	333 Services	95,359	3.33%	3,175
13	334 Meters and Meter Installations	220,733	8.33%	18,387
14	335 Hydrants	37,179	2.00%	744
15	336 Backflow Prevention Devices	1,024	6.67%	68
16	339 Other Plant and Miscellaneous Equipment	19,311	6.67%	1,288
17	340 Office Furniture and Equipment	22,526	6.67%	1,502
18	341 Transportation Equipment	20,846	20.00%	4,169
19	343 Tools, Shop and Garage Equipment	42,909	5.00%	2,145
20	344 Laboratory Equipment	9,508	10.00%	951
21	345 Power Operated Equipment	38,925	5.00%	1,946
22	346 Communication Equipment	2,654	10.00%	265
23	347 Miscellaneous Equipment	8,273	10.00%	827
24	348 Other Tangible Plant	3,937	10.00%	394
25				
26	Subtotal	\$ 4,016,878		\$ 185,697
27				
28	Less: Contributions in Aid of Construction	\$ -	2.50%	\$ -
29				
30	Total Pro Forma Depreciation Expense			\$ 185,697
31				
32	Test Year Depreciation Expense			\$ 126,768
33				
34	Increase/(Decrease) to Depreciation Expense			\$ 58,929
35				
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Willow Valley Water Company, Inc.
Test Year Ended December 31, 2008
Income Statement Adjustment 10
Adjust for Pass-Through of ACC & RUCO Assessments

Schedule C-2
Page 11 of 13

Line No.		
1	408 Taxes Other Than Income	\$ 2,620
2	Expenses in 2008 Related to ACC & RUCO Assessments	<u>(2,480)</u>
3		
4	408 Taxes Other Than Income - Adjusted	\$ 140
5		
6	Adjustment to - 408 Taxes Other Than Income	<u><u>(2,480)</u></u>
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Willow Valley Water Company, Inc.

Test Year Ended December 31, 2008

Income Statement Adjustment 11

Remove Property Tax Expense Due to Request for Pass-Through Treatment

Schedule C-2

Page 12 of 13

Line
No.

1	Property Taxes - Test Year	\$ 21,324
2	Adjusted Property Taxes - Due to Pass-Through	-
3		
4	Adjustment to Property Taxes	<u>\$ (21,324)</u>
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Willow Valley Water Company, Inc.

Test Year Ended December 31, 2008

Income Statement Adjustment 12

Adjust Income Taxes to Reflect Adjusted and Proposed Income Taxes

Schedule C-2

Page 13 of 13

Line No.		Adjusted Test Year Results	Proposed Revenue Results
1			
2	Operating Income Before Income Taxes	\$ (168,414)	\$ 325,821
3	Synchronized Interest	20,595	20,595
4	Arizona Taxable Income	\$ (189,009)	\$ 305,226
5			
6	Arizona Income Tax (6.968%)	\$ (13,170)	\$ 21,268
7			
8	Federal Income Before Taxes	\$ (189,009)	\$ 305,226
9	Less Arizona Income Taxes	(13,170)	21,268
10	Federal Taxable Income	\$ (175,839)	\$ 283,958
11			
12	Federal Income Tax (34% Tax Bracket)	\$ (59,785)	\$ 96,546
13			
14	Total Income Tax	\$ (72,955)	\$ 117,814
15			
16	Tax Rate	38.5989%	38.5989%
17			
18	Effective Income Tax Rates		
19	State	6.9680%	6.9680%
20	Federal	31.6309%	31.6309%
21			
22			
23	Test Year Income Taxes (Sch. C-2, Line 31)	\$ (41,507)	
24	Increase/(Decrease) to Income Taxes - Adjusted	<u>\$ (31,448)</u>	
25			
26	Test Year Income Taxes - Adjusted		\$ (72,955)
27			
28	Increase/(Decrease) to Proposed Income Taxes		<u>\$ 190,769</u>
29			
30			
31	<u>Calculation of Interest Synchronization:</u>		
32	Rate Base (Sch. B-1)		\$ 2,251,164
33	Weighted Average Cost of Debt (Sch. D-1)		0.91%
34	Synchronized Interest (L32 X L33)		<u>\$ 20,595</u>
35			
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Willow Valley Water Company, Inc.
Test Year Ended December 31, 2008
Computation of Gross Conversion Factor

Schedule C-3

Line No.			Percentage of Incremental Gross Revenues
1	Revenue		100.0000%
2	Uncollectible Factor (L14)		0.6140%
3	Revenues (L1 - L2)		99.3860%
4	Combined Federal and State Income Tax		38.5989%
5	Subtotal (L3 - L4)		60.7871%
6	Revenue Conversion Factor (L1 / L5)		<u>1.645086</u>
7			
8			
9	<u>Calculation of Uncollectible Factor:</u>		
10	Revenue		100.0000%
11	Combined Federal and State Tax Rate (L23)		38.5989%
12	One Minus Combined Income Tax Rate (L10 - L11)		61.4011%
13	Uncollectible Rate		1.0000%
14	Uncollectible Factor (L12 x L13)		<u>0.6140%</u>
15			
16	<u>Calculation of Effective Tax Rate:</u>		
17	Arizona State Income Tax Rate		6.9680%
18	Operating Income Before Taxes (Arizona Taxable Income)	100.0000%	
19	Arizona State Income Tax Rate	<u>6.9680%</u>	
20	Federal Taxable Income (L18 - L19)	93.0320%	
21	Applicable Federal Income Tax Rate	<u>34.0000%</u>	
22	Effective Federal Income Tax Rate (L20 x L21)		<u>31.6309%</u>
23	Combined Federal and State Income Tax Rate (L17 + L22)		<u>38.5989%</u>
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Willow Valley Water Company, Inc.
Test Year Ended December 31, 2008
Summary Cost of Capital

Schedule D-1

Line No.	Description	End of Test Year - Actual			
		Dollar Amount	Percent of Total	Rate of Return	Weighted Cost
1					
2	Short-Term Debt	\$ -	0.00%	0.00%	0.00%
3					
4	Long-Term Debt	227,953	16.70%	5.48%	0.91%
5					
6	Common Equity	1,136,740	83.30%	10.00%	8.33%
7					
8	Totals	<u>\$ 1,364,693</u>	<u>100.00%</u>		<u>9.24%</u>

End of Projected Year - Present Rates			
Dollar Amount	Percent of Total	Rate of Return	Weighted Cost
\$ -	0.00%	0.00%	0.00%
193,387	15.82%	5.48%	0.87%
1,028,728	84.18%	10.00%	8.42%
<u>\$ 1,222,114</u>	<u>100.00%</u>		<u>9.28%</u>

Line No.	Description	End of Test Year - Proposed			
		Dollar Amount	Percent of Total	Rate of Return	Weighted Cost
12					
13					
14					
15	Short-Term Debt	\$ -	0.00%	0.00%	0.00%
16					
17	Long-Term Debt	227,953	16.70%	5.48%	0.91%
18					
19	Common Equity	1,136,740	83.30%	10.00%	8.33%
20					
21	Totals	<u>\$ 1,364,693</u>	<u>100.00%</u>		<u>9.24%</u>

End of Projected Year - Proposed Rates			
Dollar Amount	Percent of Total	Rate of Return	Weighted Cost
\$ -	0.00%	0.00%	0.00%
193,387	12.68%	5.48%	0.69%
1,332,194	87.32%	10.00%	8.73%
<u>\$ 1,525,580</u>	<u>100.00%</u>		<u>9.43%</u>

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Line No.		End of Test Year - Actual			End of Projected Year - Present Rates		
		Amount Outstanding	Annual Cost	Interest Rate	Amount Outstanding	Annual Cost	Interest Rate
1	Long-Term Debt						
2							
3	WIFA 920010-98	\$ 143,557	\$ 8,793	6.13%	\$ 118,801	\$ 7,277	6.13%
4	WIFA 920078-03	84,396	3,692	4.38%	74,585	3,263	4.38%
5							
6	Totals	\$ 227,953	\$ 12,485	5.48%	\$ 193,387	\$ 10,540	5.45%
7							
8	Short-Term Debt						
9							
10	Not Applicable	N/A	N/A	N/A	N/A	N/A	N/A
11							
12	Totals	N/A	N/A	N/A	N/A	N/A	N/A
13							
14							
15							
16							
17							
18							
19	Long-Term Debt						
20							
21	WIFA 920010-98	\$ 143,557	\$ 8,793	6.13%	\$ 118,801	\$ 7,277	6.13%
22	WIFA 920078-03	84,396	3,692	4.38%	74,585	3,263	4.38%
23							
24	Totals	\$ 227,953	\$ 12,485	5.48%	\$ 193,387	\$ 10,540	5.45%
25							
26	Short-Term Debt						
27							
28	Not Applicable	N/A	N/A	N/A	N/A	N/A	N/A
29							
30	Totals	N/A	N/A	N/A	N/A	N/A	N/A
31							
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Willow Valley Water Company, Inc.
Test Year Ended December 31, 2008
Cost of Preferred Stock

Schedule D-3

Line
No.

Schedule D-3 is not applicable as there is no preferred stock issued or
outstanding in any of the utilities involved in this rate case.

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Willow Valley Water Company, Inc.
Test Year Ended December 31, 2008
Cost of Common Equity

Schedule D-4

Line
No.

1 The Company's rate application reflects a 10% return on common equity.
2 See the Direct Testimony of Matthew Rowell.

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Willow Valley Water Company, Inc.
Test Year Ended December 31, 2008
Comparative Balance Sheets

Schedule E-1

Line No.		Test Year Ended 12/31/2008	Prior Year Ended 12/31/2007	Prior Year Ended 12/31/2006
1	<u>Assets</u>			
2				
3	131 Cash and cash equivalents	\$ 22,221	\$ 1,500	\$ 42,658
4	132 Special Deposits	29,367	28,478	75,150
5	141 Customer Accounts Receivable	19,448	39,841	35,532
6	142 Other Accounts Receivable	(4,909)	350	-
7	143 Accumulated Provision for Uncollectible Accounts	(5,040)	(1,977)	-
8	151 Plant Material and Supplies	10,776	16,668	15,163
9	162 Prepayments	4,573	5,029	-
10	125 Other Investments	20,744	20,588	20,065
11	173 Accrued utility revenue	5,150	2,691	935
12	Total Current Assets	\$ 102,330	\$ 113,168	\$ 189,503
13				
14	Total Utility Plant in Service	\$ 4,016,880	\$ 2,318,956	\$ 2,041,077
15	105 Construction work-in-progress	47	442,104	23,153
16	108 Less: Accumulated Depreciation	(1,228,047)	(1,101,279)	(1,027,312)
17	Total Fixed Assets (Net)	\$ 2,788,880	\$ 1,659,781	\$ 1,036,918
18				
19	Deferred Debits			
20	114 Utility Plant Acquisition Adjustments	\$ 386,002	\$ 386,002	\$ 386,002
21	190 Accumulated Deferred Income Taxes	87,806	81,439	80,664
22	Total other assets	\$ 473,808	\$ 467,441	\$ 466,666
23				
24	Total Assets	\$ 3,365,018	\$ 2,240,390	\$ 1,693,087
25				
26	Liabilities and Stockholders' Equity			
27				
28	231 Accounts payable	\$ 22,519	\$ 28,136	\$ 54,190
29	232 Notes Payable	16,800	14,824	32,653
30	233 Accounts Payable to Associated Companies	1,360,115	-	-
31	235 Customer Deposits	6,985	6,800	7,900
32	236 Accrued Taxes	(32,702)	11,045	13,175
33	237 Accrued Interest	1,394	1,421	5,566
34	241 Miscellaneous Current and Accrued Liabilities	9,580	41,261	12,419
35	253 Other Deferred Credits	13,946	19,605	10,761
36	Total Current Liabilities	\$ 1,398,637	\$ 123,092	\$ 136,664
37				
38	224 Other Long-Term Debt	\$ 211,153	\$ 229,034	\$ 478,941
39	Total Long-Term Liabilities	\$ 211,153	\$ 229,034	\$ 478,941
40				
41	252 Advances for Construction	\$ 618,488	\$ 628,825	\$ 628,171
42	Total Deferred Credits and Other Liabilities	\$ 618,488	\$ 628,825	\$ 628,171
43				
44	Total Liabilities and Deferred Credits	\$ 2,228,278	\$ 980,951	\$ 1,243,776
45				
46	201 Common Stock Issued	\$ -	\$ -	\$ -
47	211 Other Paid-In Capital	1,249,148	1,249,148	443,768
48	215 Unappropriated Retained Earnings	10,292	5,543	57,724
49	215 Current year net income	(122,700)	4,748	(52,181)
50	Total Members' Equity	\$ 1,136,740	\$ 1,259,439	\$ 449,311
51				
52	Total Liabilities and Stockholders' Equity	\$ 3,365,018	\$ 2,240,390	\$ 1,693,087
53				
54				
55				

Willow Valley Water Company, Inc.
Test Year Ended December 31, 2008
Comparative Income Statements

Schedule E-2

Line No.		Test Year Ended 12/31/2008	Prior Year Ended 12/31/2007	Prior Year Ended 12/31/2006
1	Operating Revenues			
2				
3	461 Metered Water Revenue	\$ 449,436	\$ 475,593	\$ 480,637
4	465 Sales to Irrigation Customers	12,987	13,017	-
5	471 Miscellaneous Service Revenues	19,743	20,959	21,961
6	472 Rents from Water Property	-	-	-
7	474 Other Water Revenues	-	-	2,773
8	Total Operating Revenues	\$ 482,166	\$ 509,569	\$ 505,371
9				
10	Operating Expenses			
11				
12	601 Salary and Wages - Employees	\$ 253,041	\$ -	\$ 71,634
13	604 Employee Pensions and Benefits	56,299	-	10,752
14	610 Purchased Water		95	190
15	615 Purchased Power	33,979	37,730	28,626
16	616 Fuel for Power Production		517	814
17	618 Chemicals	18,274	17,602	7,190
18	620 Materials and Supplies	18,697	55,210	16,816
19	620.08 Materials and Supplies	41,492	-	17,706
20	634 Contractual Services - Management Fees		235,069	193,607
21	635 Contractual Services - Testing	5,401	6,931	2,119
22	636 Contractual Services - Other	12,787	11,347	21,834
23	641 Rental of Building/Real Property	9,185	-	-
24	642 Rental of Equipment		2,811	634
25	650 Transportation Expenses	13,076	-	10,774
26	657 Insurance - General Liability	5,119	-	-
27	659 Insurance - Other	1,072	-	-
28	660 Advertising Expense	578	-	-
29	667 Rate Case Expense			
30	670 Bad Debt Expense	3,850	2,554	1,750
31	675 Miscellaneous Expenses	10,257	3,588	1,289
32	403 Depreciation Expense	126,768	87,973	98,438
33	408.10 Taxes Other Than Income - Util Reg Assess Fee	2,620	730	1,242
34	408.11 Taxes Other Than Income - Property Taxes	21,324	23,616	26,350
35	408.13 Taxes Other Than Income - Other Taxes and Licenses	-	450	6,367
36	409 Income Taxes	(41,507)	2,985	3,512
37	Total Operating Expenses	\$ 592,312	\$ 489,208	\$ 521,644
38				
39	Operating Income / (Loss)	\$ (110,146)	\$ 20,361	\$ (16,273)
40				
41	OTHER INCOME / (EXPENSE)			
42	414 Gains (Losses) from Disposition of Utility Property	\$ -	\$ 7,447	\$ -
43	419 Interest and Dividend Income	779	4,315	1,687
44	427 Interest Expense	(13,333)	(27,376)	(37,597)
45	Total Other Income / (Expense)	\$ (12,554)	\$ (15,614)	\$ (35,910)
46				
47	NET INCOME / (LOSS)	\$ (122,700)	\$ 4,747	\$ (52,183)
48				
49				
50				

Willow Valley Water Company, Inc.
Test Year Ended December 31, 2008
Comparative Statement of Changes in Financial Position

Schedule E-3

Line No.		Test Year Ended 12/31/2008	Prior Year Ended 12/31/2007	Prior Year Ended 12/31/2006
1				
2	Cash Flows from Operating Activities:			
3	Net Income from Operations	\$ (122,699)	\$ 4,749	\$ (52,184)
4	Depreciation & Amortization	126,768	73,967	1,027,312
5	Operating Balance Sheet Changes:			
6	(Incr)/Decr in Accounts Receivable	23,456	(2,333)	(35,532)
7	(Incr)/Decr in Other Receivables	5,259	(350)	-
8	Cash (to)/from Related Parties	1,380,285	-	-
9	(Incr)/Decr in Prepaid Expense	456	(5,029)	-
10	(Incr)/Decr in Deposits & Escrow	(890)	46,672	(75,150)
11	Change in Noncurrent Tax Assets/Liabilities	(6,367)	(775)	(80,664)
12	(Incr)/Decr in Other Assets	3,433	(3,261)	(16,098)
13	Incr/(Decr) in Accounts Payable	(5,617)	(26,055)	54,190
14	Incr/(Decr) in Retention Payable	-	-	-
15	Incr/(Decr) in Other Current Liabilities	(35)	(4,146)	5,566
16	Incr/(Decr) in Customer Dep & Prepay	(5,443)	7,744	18,661
17	Incr/(Decr) in Accrued Liabilities	(75,450)	26,712	25,594
18	Total Cash Flows from Operations	\$ 1,323,156	\$ 117,895	\$ 871,695
19				
20	Cash Flows From Investing Activities:			
21	Fixed Asset Changes			
22	Fixed Asset Purchases	\$ (1,697,924)	\$ (277,879)	\$ (2,041,077)
23	Construction Projects	442,057	(418,951)	(23,153)
24	Asset Disposals	-	-	-
25	Total Change to Fixed Assets	\$ (1,255,867)	\$ (696,830)	\$ (2,064,230)
26	From Purchase of Subsid/Investments	(156)	(523)	(406,067)
27	Total Cash Flows from Investing	\$ (1,256,023)	\$ (697,353)	\$ (2,470,297)
28				
29	Cash Flows From Financing Activities:			
30	Meter/Line Extension Receipts	\$ (10,336)	\$ 653	\$ 628,171
31	From ST Borrowing/LT Debt	(15,905)	(267,737)	511,594
32	Cash (to)/from GWR, LLC - related utilities	(20,170)	-	-
33	Equity (Withdrawals)/Contributions	-	805,383	501,492
34	Total Cash Flows from Financing	\$ (46,411)	\$ 538,299	\$ 1,641,257
35				
36	Net Increase (Decrease) in Cash	\$ 20,722	\$ (41,159)	\$ 42,655
37	Cash at Beginning of Period	1,499	42,658	3
38	Ending Cash Balance	\$ 22,221	\$ 1,499	\$ 42,658
39				
40				

Willow Valley Water Company, Inc.
Test Year Ended December 31, 2008
Statement of Changes in Stockholders' Equity

Schedule E-4

Line No.		Common Stock		Additional Paid-In-Capital	Retained Earnings	Total
		Shares	Amount			
1						
2	Balance - January 1, 2006	-	\$ -	\$ -	\$ 57,726	\$ 57,726
3						
4	Net Income				(52,183)	(52,183)
5						
6	Dividends Paid				-	-
7						
8	Other/Reclass			443,768	-	443,768
9						
10	Balance - January 1, 2007	-	\$ -	\$ 443,768	\$ 5,543	\$ 449,311
11						
12	Net Income				4,747	4,747
13						
14	Dividends Paid				-	-
15						
16	Other/Reclass			805,380	-	805,380
17						
18	Balance - January 1, 2008	-	\$ -	\$ 1,249,148	\$ 10,290	\$ 1,259,438
19						
20	Net Income				(122,700)	(122,700)
21						
22	Dividends Paid				-	-
23						
24	Other/Reclass			-	-	-
25						
26	Balance - December 31, 2008	-	\$ -	\$ 1,249,148	\$ (112,410)	\$ 1,136,738
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Willow Valley Water Company, Inc.
Test Year Ended December 31, 2008
Detail Plant in Service

Schedule E-5

Line No.		End of Prior Year 12/31/2007	Net Additions	End of Test Year 12/31/2008
1	Utility Plant in Service			
2	303 Land and Land Rights	\$ 18,100	\$ -	\$ 18,100
3	304 Structures and Improvements	131,891	66,061	197,952
4	306 Lake, River and Other Intakes	-	-	-
5	307 Wells and Springs	72,967	1,549,479	1,622,446
6	309 Supply Mains	159	1,959	2,118
7	310 Power Generation Equipment	10,751	-	10,751
8	311 Pumping Equipment	477,782	14,623	492,405
9	320 Water Treatment Equipment	253,938	9,272	263,210
10	330 Distribution Reservoirs and Standpipes	264,538	1,344	265,882
11	331 Transmission and Distribution Mains	588,107	32,723	620,830
12	333 Services	93,410	1,949	95,359
13	334 Meters and Meter Installations	219,263	1,470	220,733
14	335 Hydrants	27,204	9,975	37,179
15	336 Backflow Prevention Devices	939	85	1,024
16	339 Other Plant and Miscellaneous Equipment	19,311	-	19,311
17	340 Office Furniture and Equipment	20,172	2,354	22,526
18	341 Transportation Equipment	20,846	-	20,846
19	343 Tools, Shop and Garage Equipment	39,717	3,192	42,909
20	344 Laboratory Equipment	6,863	2,645	9,508
21	345 Power Operated Equipment	38,925	-	38,925
22	346 Communication Equipment	2,654	-	2,654
23	347 Miscellaneous Equipment	7,481	792	8,273
24	348 Other Tangible Plant	3,937	-	3,937
25	Total Utility Plant in Service	<u>\$ 2,318,955</u>	<u>\$ 1,697,923</u>	<u>\$ 4,016,878</u>
26				
27	107 Construction Work in Progress	<u>\$ 442,104</u>	<u>\$ (442,057)</u>	<u>\$ 47</u>
28				
29	Total Plant	<u>\$ 2,761,059</u>	<u>\$ 1,255,866</u>	<u>\$ 4,016,925</u>
30				
31	Total Accum. Depreciation	<u>\$ (1,101,279)</u>	<u>\$ (126,768)</u>	<u>\$ (1,228,047)</u>
32				
33	Total Net Plant	<u>\$ 1,659,780</u>	<u>\$ 1,129,098</u>	<u>\$ 2,788,878</u>
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Willow Valley Water Company, Inc.
Test Year Ended December 31, 2008
Comparative Departmental Statements of Operating Income

Schedule E-6

Line No.		Test Year Ended 12/31/2008	Prior Year Ended 12/31/2007	Prior Year Ended 12/31/2006
1	Operating Revenues			
2	Residential	\$ 427,199	\$ 438,070	\$ 462,790
3	Commercial	20,893	21,373	16,613
4	Construction	1,344	16,149	1,234
5	Irrigation	12,987	13,017	-
6				
7	Total Water Sales	\$ 462,423	\$ 488,610	\$ 480,637
8				
9	Miscellaneous	19,743	20,959	24,734
10				
11	Total Operating Revenues	\$ 482,166	\$ 509,569	\$ 505,371
12				
13	Operating Expenses			
14	Operations and Maintenance	\$ 274,352	\$ 111,154	\$ 53,636
15				
16	General and Administrative	\$ 208,755	\$ 262,299	\$ 338,467
17				
18	Depreciation	\$ 126,768	\$ 87,973	\$ 98,438
19				
20	Taxes			
21	Income Taxes	\$ (41,507)	\$ 2,985	\$ 3,512
22	Property taxes	21,324	23,616	26,350
23	Other Taxes and Licenses	-	450	-
24	Utility Regulatory Assessment Fee	2,620	730	1,242
25				
26	Total Taxes	\$ (17,563)	\$ 27,781	\$ 31,104
27				
28	Total Operating Expenses	\$ 592,311	\$ 489,207	\$ 521,645
29				
30	Operating Income/(Loss)	\$ (110,145)	\$ 20,362	\$ (16,274)
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Willow Valley Water Company, Inc.
Test Year Ended December 31, 2008
Operating Statistics

Schedule E-7

Line No.		Test Year Ended 12/31/2008	Prior Year Ended 12/31/2007	Prior Year Ended 12/31/2006
1	Gallons Sold (in 1,000's)			
2	Total Residential	94,966	111,150	112,364
3	Total Commercial	3,550	4,154	4,200
4	Total Irrigation	3,318	3,884	3,926
5	Total Construction	16	19	19
6		101,850	119,207	120,509
7				
8	Average No. Customers			
9	Total Residential	1,535	1,539	1,521
10	Total Commercial	18	17	16
11	Total Irrigation	4	12	12
12	Total Construction	2	1	1
13	Totals	1,559	1,568	1,550
14				
15	Average Annual Gallons Per			
16	Residential Customer (in 1,000's)	61.87	72.24	73.86
17				
18	Average Annual Revenue Per			
19	Residential Customer	\$ 278.31	\$ 284.72	\$ 304.21
20				
21				
22	Average Per 1,000 Gallons Sold			
23	Pumping Expense	\$ 0.33	\$ 0.32	\$ 0.24
24	Water Treatment Expense	0.18	0.15	0.06
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Willow Valley Water Company, Inc.
Test Year Ended December 31, 2008
Taxes Charged to Operations

Schedule E-8

Line No.		Test Year Ended 12/31/2008	Prior Year Ended 12/31/2007	Prior Year Ended 12/31/2006
1				
2	Federal Taxes			
3	Income	\$ (30,065)	\$ 2,446	\$ 6,903
4	FICA (Employer's) *	17,245	-	-
5	Unemployment *	304	-	-
6	Total Federal Taxes	\$ (12,516)	\$ 2,446	\$ 6,903
7				
8				
9	State Taxes			
10	Income	\$ (11,442)	\$ 539	\$ (3,391)
11	Property	21,324	23,616	26,350
12	Regulatory Fees	2,620	730	1,242
13	Other (Vehicle Registration, Etc.)	-	450	6,367
14	Unemployment *	768	-	-
15	Total State Taxes	\$ 13,270	\$ 25,335	\$ 30,568
16				
17				
18	Total Taxes to Operations	\$ 754	\$ 27,781	\$ 37,471

* FICA and Unemployment are included with Salaries and Wages on C-1, E-2 and E-6.

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Line
No.

1 **Significant Accounting Policies** — The Company prepares its financial statements in
2 accordance with accounting principles generally accepted in the United States of America.
3 Significant accounting policies are as follows:
4

5 **Utility Plant** — Utility plant is stated at cost with depreciation provided on a straight-line basis
6 at annual rates ranging from 2% to 20% for each depreciable asset class as set by the
7 Commission or, in the absence of a set rate, by water industry standard. Expenditures for
8 maintenance and repairs are charged to expense. The cost of replacements and
9 improvements is capitalized. When assets are retired or otherwise disposed of, the cost is
10 eliminated from the accounts and is charged to the related accumulated depreciation.
11

12
13 **Revenue Recognition** — Water usage revenues are generally recorded when service is
14 rendered or water is delivered to customers. However, the determination and billing of water
15 sales to individual customers is based on the reading of their meters, which occurs on a
16 systematic basis throughout the month. At the end of the fiscal year, amounts of water
17 delivered to customers since the date of the last meter reading and the corresponding
18 accrued revenue are estimated. Water meter connection fees are recorded when service is
19 rendered for new customer connections. Revenue from water meter sales, that is not
20 refundable pursuant to an advance in aid of construction agreement with the developer, is
21 generally recorded at the time the water meters are installed and service begins to a
22 particular lot.
23

24 **Advances and Contributions in Aid of Construction** — The Company has various agreements
25 with real estate development and homebuilding companies (the "Developers"), whereby
26 funds and water line extensions are provided to the companies by the Developers and are
27 considered refundable advances for construction. These advances in aid of construction are
28 noninterest-bearing and are subject to refund to the Developers through annual payments,
29 that is computed as a percentage of the total annual gross revenue earned from customers
30 connected to utility services constructed under the agreement over a specified period. The
31 portion of the advance, that is not refunded, is considered a contribution in aid of construction
32 (CIAC) at the time it becomes nonrefundable. CIACs are amortized as a reduction of
33 depreciation expense over the estimated remaining life of the utility plant.
34

35
36
37 **Allowance for Funds Used During Construction** - The average rate of interest charged to
38 construction work in progress during the test year was 5.88%.
39

40 **Income Tax Treatment** - The Company uses tax normalization.

Willow Valley Water Company, Inc.
Test Year Ended December 31, 2008
Projected Income Statements - Present and Proposed

Schedule F-1

Line No.		Test Year Actual 12/31/2008	Present Rates Year Ended 12/31/2009	Adjustments	Proposed Rates Year Ended 12/31/2009
1	Operating Revenues	\$ 482,166	\$ 473,527	\$ 499,228	\$ 972,755
2					
3	Operating Expenses				
4					
5	601 Salary and Wages - Employees	\$ 253,041	\$ 226,369	\$ -	\$ 226,369
6	604 Employee Pensions and Benefits	56,299	50,965	-	50,965
7	610 Purchased Water	-	-	-	-
8	615 Purchased Power	33,979	33,567	-	33,567
9	616 Fuel for Power Production	-	-	-	-
10	618 Chemicals	18,274	18,049	-	18,049
11	620 Materials and Supplies	18,697	18,697	-	18,697
12	620.08 Materials and Supplies	41,492	41,492	-	41,492
13	634 Contractual Services - Management Fees	5,401	5,401	-	5,401
14	635 Contractual Services - Testing	12,787	12,787	-	12,787
15	636 Contractual Services - Other	9,185	9,185	-	9,185
16	641 Rental of Building/Real Property	-	-	-	-
17	642 Rental of Equipment	13,076	13,076	-	13,076
18	650 Transportation Expenses	5,119	5,119	-	5,119
19	657 Insurance - General Liability	1,072	1,072	-	1,072
20	659 Insurance - Other	578	-	-	-
21	660 Advertising Expense	-	5,333	-	5,333
22	670 Bad Debt Expense	3,850	4,735	4,992	9,728
23	675 Miscellaneous Expenses	10,257	10,257	-	10,257
24	403 Depreciation Expense	126,768	185,697	-	185,697
25	408.10 Taxes Other Than Income - Util Reg Assess Fee	2,620	140	-	140
26	408.11 Taxes Other Than Income - Property Taxes	21,324	-	-	-
27	408.13 Taxes Other Than Income - Other Taxes and Licenses	-	-	-	-
28	409 Income Taxes	(41,507)	(72,955)	190,769	117,814
29	Total Operating Expenses	\$ 592,312	\$ 568,985	\$ 195,762	\$ 764,747
30					
31	Operating Income / (Loss)	\$ (110,146)	\$ (95,458)	\$ 303,466	\$ 208,008
32					
33	OTHER INCOME / (EXPENSE)				
34	414 Gains (Losses) from Disposition of Utility Property	\$ -	\$ -	\$ -	\$ -
35	419 Interest and Dividend Income	779	779	-	779
36	427 Interest Expense	(13,333)	(13,333)	-	(13,333)
37	Total Other Income / (Expense)	\$ (12,554)	\$ (12,554)	\$ -	\$ (12,554)
38					
39	NET INCOME / (LOSS)	\$ (122,700)	\$ (108,012)	\$ 303,466	\$ 195,454
40					

Willow Valley Water Company, Inc.
Test Year Ended December 31, 2008
Projected Statements of Changes in Financial Position
Present and Proposed Rates

Schedule F-2

Line No.		Test Year 12/31/2008	Projected Year	
			Present Rates 12/31/2009	Proposed Rates 12/31/2009
1	Source of Funds			
2				
3	Net Income from Operations	\$ (122,699)	\$ (108,012)	\$ 195,454
4	Depreciation & Amortization	126,768	185,697	185,697
5	Operating Balance Sheet Changes:			
6	(Incr)/Decr in Accounts Receivable	23,456	23,456	23,456
7	(Incr)/Decr in Other Receivables	5,259	5,259	5,259
8	Cash (to)/from Related Parties	1,380,285	1,380,285	1,380,285
9	(Incr)/Decr in Prepaid Expense	456	456	456
10	(Incr)/Decr in Deposits & Escrow	(890)	(890)	(890)
11	Change in Noncurrent Tax Assets/Liabilities	(6,367)	(6,367)	(6,367)
12	(Incr)/Decr in Other Assets	3,433	3,433	3,433
13	Incr/(Decr) in Accounts Payable	(5,617)	(5,617)	(5,617)
14	Incr/(Decr) in Retention Payable	-	-	-
15	Incr/(Decr) in Other Current Liabilities	(35)	(35)	(35)
16	Incr/(Decr) in Customer Dep & Prepay	(5,443)	(5,443)	(5,443)
17	Incr/(Decr) in Accrued Liabilities	(75,450)	(75,450)	(75,450)
18	Total Cash Flows from Operations	\$ 1,323,156	\$ 1,396,771	\$ 1,700,237
19				
20	Cash Flows From Investing Activities:			
21	Fixed Asset Changes			
22	Fixed Asset Purchases	\$ (1,697,924)	\$ -	\$ -
23	Construction Projects	442,057	-	-
24	Asset Disposals	-	-	-
25	Total Change to Fixed Assets	\$ (1,255,867)	\$ -	\$ -
26	Depreciation on Asset Disposals	(156)	(156)	(156)
27	Total Cash Flows from Investing	\$ (1,256,023)	\$ (156)	\$ (156)
28				
29	Cash Flows From Financing Activities:			
30	Meter/Line Extension Receipts	\$ (10,336)	\$ (10,336)	\$ (10,336)
31	From ST Borrowing/LT Debt	(15,905)	-	-
32	Cash (to)/from GWR, LLC - related utilities	(20,170)	(20,170)	(20,170)
33	Equity (Withdrawals)/Contributions	-	-	-
34	Total Cash Flows from Financing	\$ (46,411)	\$ (30,506)	\$ (30,506)
35				
36	Net Increase (Decrease) in Cash	\$ 20,722	\$ 1,366,109	\$ 1,669,575
37				
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42				
43	Supporting Schedules:			
44	E-3			
45	F-3			

Willow Valley Water Company, Inc.
Test Year Ended December 31, 2008
Projected Construction Requirements

Schedule F-3

Line No.	Property Classification	Through 12/31/2009	Through 12/31/2010	Through 12/31/2011
1				
2	Well Development	\$ -	\$ -	\$ -
3				
4	Water Distribution Centers	-	-	-
5				
6	Treatment and/or Blending	-	-	-
7				
8	Pipelines	-	-	-
9				
10	SCADA	-	-	-
11				
12	Other	-	115,287	115,287
13				
14	Totals	\$ -	\$ 115,287	\$ 115,287
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Willow Valley Water Company, Inc.

Test Year Ended December 31, 2008

Assumptions

Schedule F-4

Line

No.

1 Revenues and expenses were projected using the pro forma changes to the test year
2 ending December 31, 2008.

3

4 Construction forecasts are based on estimated plant requirements including
5 new facilities, the replacement of existing facilities, and the improvement and
6 maintenance of infrastructure necessary to ensure safe and reliable service.

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Willow Valley Water Company, Inc.
Test Year Ended December 31, 2008
Cost of Service Summary - Present Rates

Schedule G-1

Line
No.

1 The Company did not prepare a cost of service study due to its proposal
2 of a conservation-oriented rate design which is not based on costs.
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Willow Valley Water Company, Inc.

Schedule G-2

Test Year Ended December 31, 2008

Cost of Service Summary - Proposed Rates

Line
No.

1 The Company did not prepare a cost of service study due to its proposal
2 of a conservation-oriented rate design which is not based on costs.
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Willow Valley Water Company, Inc.
Test Year Ended December 31, 2008
Rate Base Allocation to Classes of Service

Schedule G-3

Line
No.

1 The Company did not prepare a cost of service study due to its proposal
2 of a conservation-oriented rate design which is not based on costs.
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Willow Valley Water Company, Inc.
Test Year Ended December 31, 2008
Expense Allocation to Classes of Service

Schedule G-4

Line
No.

1 The Company did not prepare a cost of service study due to its proposal
2 of a conservation-oriented rate design which is not based on costs.
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Willow Valley Water Company, Inc.
Test Year Ended December 31, 2008
Distribution of Rate Base by Function

Schedule G-5

Line
No.

1 The Company did not prepare a cost of service study due to its proposal
2 of a conservation-oriented rate design which is not based on costs.
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Willow Valley Water Company, Inc.
Test Year Ended December 31, 2008
Distribution of Expenses by Function

Schedule G-6

Line
No.

1	The Company did not prepare a cost of service study due to its proposal
2	of a conservation-oriented rate design which is not based on costs.
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Willow Valley Water Company, Inc.
Test Year Ended December 31, 2008
Development of Allocation Factors

Schedule G-7

Line
No.

1	The Company did not prepare a cost of service study due to its proposal
2	of a conservation-oriented rate design which is not based on costs.
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Willow Valley Water Company, Inc.
Test Year Ended December 31, 2008
Classification - Present and Proposed Rates

Schedule H-1

Line No.	Customer Classification	[A] Present Rates Adjusted		[B] Proposed Rates		[C] Proposed Increase Amount	[D] %
		Sch. H-2 Col. E		Sch. H-2 Col. F			
1							
2	Residential	\$	422,409	\$	824,855	\$ 402,446	95.3%
3	Commercial		19,367		81,114	61,747	318.8%
4	Irrigation		12,835		41,429	28,594	222.8%
5	Construction		-		-	-	N/A
6							
7	Total Water Revenues	\$	454,612	\$	947,398	\$ 492,786	108.4%
8							
9	Miscellaneous Revenues (Sch. C-1, L4)		19,743		25,453		
10							
11	Total Operating Revenues	\$	474,355	\$	972,851		
12							
13							
14							
15	Pro Forma Adjustments		8,639				
16	Subtotal (L11 + L15)	\$	482,994				
17							
18	Total Gen. Ledger Operating Revenues						
19	Test Year Ended 12/31/2008 (Sch. C-1, L5)		482,166				
20	Unreconciled Difference (L16 - L19)		828				
21	%		0.17%				
22							
23	Target Revenue Requirement (Sch. C-1, L5)				972,755		
24	Difference (L11 - L23)				96		
25	%				0.01%		
26							
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Line No.	Class of Service	Average Number of Customers	Average Consumption	Bill Count Water Revenues				General Ledger Water Revenues					
				Present Rates	Adjustments	Adjusted Present Rates [C + D]	Proposed Rates	T.Y. Ended 12/31/2008	Revenue Adjustments	Adjusted G.L. Revenues [I + J]	Unreconciled Difference [E - K]		
1	5/8" Residential	1,516	5,142	\$ 418,571	\$ (4,524)	\$ 414,047	\$ 809,202	\$ 395,155	\$ 427,199	\$ (8,945)	\$ 420,255	\$ 2,155	0.51%
2	3/4" Residential	11	4,317	3,497	-	3,497	5,271	1,773	20,863	(832)	20,260	(603)	-4.41%
3	1" Residential	8	9,396	4,865	-	4,865	10,383	5,518	12,967	(100)	12,887	(52)	-0.40%
4	5/8" Commercial	2	2,375	454	-	454	821	367	1,344	(892)	1,344	82	0.18%
5	3/4" Commercial	2	35,222	1,426	(388)	1,028	2,617	1,589	58,308	(932)	57,376	(932)	-0.16%
6	1" Commercial	7	11,628	4,189	(289)	3,900	9,423	4,523	22,766	(52)	22,714	(52)	-0.23%
7	1" Commercial	1	48,833	1,386	-	1,386	2,784	1,882	13,444	(147)	13,297	(147)	-0.11%
8	1.5" Commercial	1	18,000	872	-	872	2,784	1,882	30,635	(325)	30,310	(325)	-0.18%
9	1.5" Commercial NT	1	72,500	1,961	-	1,961	5,997	4,036	42,698	(47)	42,651	(47)	-0.01%
10	6" Commercial	1	4,750	3,669	-	3,669	16,317	13,144	169,598	(147)	169,451	(147)	-0.09%
11	6" Commercial NT	2	8,750	7,504	-	7,504	38,139	30,635	284,968	(630)	284,338	(630)	-0.22%
12	Fire Line Commercial NT	1	1,083	76	-	76	13,357	8,403	243,168	-	243,168	-	0.00%
13	2" Irrigation	2	4,955	4,955	-	4,955	18,360	13,166	9,492	-	9,492	-	0.00%
14	4" Irrigation	1	5,414	5,414	-	5,414	18,360	13,166	9,492	-	9,492	-	0.00%
15	4" Irrigation NT	1	3,750	2,466	-	2,466	-	-	-	-	-	-	0.00%
16	2" Construction	1	-	630	-	-	-	-	-	-	-	-	0.00%
17	3" Construction	1	332	-	(630)	-	-	-	-	-	-	-	0.00%
18	Totals	1,559	5,456	\$ 452,265	(332)	\$ 456,094	\$ 947,398	\$ 491,304	\$ 1,077,226	\$ (8,945)	\$ 1,068,281	\$ 8,945	0.84%
19	Total Residential	1,535	5,159	\$ 426,933	\$ (4,524)	\$ 422,409	\$ 824,855	\$ 402,446	\$ 427,199	\$ (8,945)	\$ 420,255	\$ 2,155	0.51%
20	Total Commercial	18	17,402	19,656	(289)	19,367	81,114	58,308	20,863	(832)	20,260	(603)	-4.41%
21	Total Irrigation	4	68,125	12,835	-	12,835	41,429	28,594	12,967	(100)	12,887	(52)	-0.40%
22	Total Construction	2	2,000	952	(952)	-	-	-	1,344	(892)	1,344	82	0.18%
23	Totals	1,559	5,456	\$ 456,244	(5,775)	\$ 454,612	\$ 947,398	\$ 489,348	\$ 492,423	\$ (8,939)	\$ 483,504	\$ 8,939	0.18%
24	Miscellaneous Revenue (Sch. C-1)	25	-	-	-	-	-	-	-	-	-	-	0.00%
25	Total Revenue Generated	26	-	19,743	-	19,743	25,453	5,710	427,199	(8,945)	420,255	2,155	0.51%
26	Target Revenue Requirement (Sch. C-1)	27	-	-	-	-	972,851	-	20,863	(832)	20,260	(603)	-4.41%
27	Over/(Short)	28	-	-	-	-	96	-	12,967	(100)	12,887	(52)	-0.40%
28		29	-	-	-	-	-	-	1,344	(892)	1,344	82	0.18%
29		30	-	-	-	-	-	-	427,199	(8,945)	420,255	2,155	0.51%
30		31	-	-	-	-	-	-	20,863	(832)	20,260	(603)	-4.41%
31		32	-	-	-	-	-	-	12,967	(100)	12,887	(52)	-0.40%
32		33	-	-	-	-	-	-	1,344	(892)	1,344	82	0.18%
33		34	-	-	-	-	-	-	427,199	(8,945)	420,255	2,155	0.51%
34		35	-	-	-	-	-	-	20,863	(832)	20,260	(603)	-4.41%
35		36	-	-	-	-	-	-	12,967	(100)	12,887	(52)	-0.40%
36		37	-	-	-	-	-	-	1,344	(892)	1,344	82	0.18%
37		38	-	-	-	-	-	-	427,199	(8,945)	420,255	2,155	0.51%
38		39	-	-	-	-	-	-	20,863	(832)	20,260	(603)	-4.41%
39		40	-	-	-	-	-	-	12,967	(100)	12,887	(52)	-0.40%
40		41	-	-	-	-	-	-	1,344	(892)	1,344	82	0.18%

Willow Valley Water Company, Inc.

Test Year Ended December 31, 2008

Calculation of Change in Miscellaneous Service Charge revenue

Schedule H-2

Page 2 of 2

Line No.		Current	Proposed	Increase	Test Year Charges	Revenue Increase
1						
2	Establishment	\$ 35.00	\$ 50.00	\$ 15.00	137	\$ 2,055
3	After Hours	45.00	100.00	55.00	2	110.00
4	Reconnect	35.00	75.00	40.00	80	3,200
5	Meter Re-Read	20.00	30.00	10.00	3	30
6	NSF Fees	15.00	30.00	15.00	21	315
7						
8	Proposed Misc. Service Charge Increase					<u>\$ 5,710</u>
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Willow Valley Water Company, Inc.
Test Year Ended December 31, 2008
Changes in Representative Rate Schedules

Schedule H-3

Monthly Minimum Charges:

Meter Size (All Classes)	Basic Service Charge		
	Present	Proposed	Change
5/8" Meter	\$ 16.25	\$ 31.15	\$ 14.90
3/4" Meter	22.25	31.15	8.90
1" Meter	37.25	77.88	40.63
1.5" Meter	45.00	155.75	110.75
2" Meter	105.00	249.20	144.20
3" Meter	150.00	498.40	348.40
4" Meter	200.00	778.75	578.75
6" Meter	300.00	1,557.50	1,257.50
8" Meter	N/A	3,115.00	N/A

Fire Sprinkler Service * N/A N/A
* 1% of Monthly Minimum for a Comparable Sized Meter Connection, but no less than \$5.00 per month.

Commodity Rate Charges:

Potable Water - All Meter Sizes and Classes	Rate Block		Volumetric Charge (/K Gal)		
	Present	Proposed	Present	Proposed	Change
Tier One Breakover (K Gal)	8	1	\$ 1.10	\$ 1.00	varies
Tier Two Breakover (K Gal)	999,999,999	5	1.70	2.60	varies
Tier Three Breakover (K Gal)	N/A	10	N/A	2.85	varies
Tier Four Breakover (K Gal)	N/A	18	N/A	3.50	varies
Tier Five Breakover (K Gal)	N/A	25	N/A	4.50	varies
Tier Six Breakover (K Gal)	N/A	999,999,999	N/A	5.45	varies

Conservation Rebate Threshold ("CBT") 6,401
Commodity rate rebate applied if consumption is below the CBT: 45%

Service Line & Meter Installation Charges *	Present	Proposed	Change
5/8" Meter	\$ 445.00	\$ 600.00	\$ 155.00
3/4" Meter	515.00	700.00	185.00
1" Meter	590.00	810.00	220.00
1.5" Meter	820.00	1,075.00	255.00
2" Turbo	1,380.00	1,875.00	495.00
2" Compound	1,380.00	2,720.00	1,340.00
3" Turbo	1,935.00	2,715.00	780.00
3" Compound	1,935.00	3,710.00	1,775.00
4" Turbo	3,030.00	4,160.00	1,130.00
4" Compound	3,030.00	5,315.00	2,285.00
6" Turbo	5,535.00	7,235.00	1,700.00
6" Compound	5,535.00	9,250.00	3,715.00
8" Turbo	N/A	Cost	N/A
8" Compound	N/A	Cost	N/A

*Plus actual road crossing charges

Miscellaneous Service Charges	Present	Proposed
Establishment of Service	\$ 35.00	\$ 50.00
Establishment of Service (After Hours)	45.00	100.00
Re-establishment of Service (Within 12 Months)	*	*
Reconnection of Service (Delinquent)	35.00	75.00
Reconnection of Service - After Hours (Delinquent)	N/A	100.00
Meter Move at Customer Request	**	Per AAC R14-2-405.B.5
After Hours Service Charge, Per Hour	45.00	50.00
Deposit	***	***
Meter Re-Read (If Correct)	20.00	30.00
Meter Test Fee (If Correct)	30.00	50.00
NSF Check	15.00	30.00
Late Payment Charge (Per Month)	Greater of 1.5% or \$5.00	Greater of 1.5% or \$5.00
Deferred Payment Charge (Per Month)	1.50%	Greater of 1.5% or \$3.50

* Number of Months off System times the monthly minimum per A.A.C. R14-2-403(D).
** Cost to include parts, labor, overhead and all applicable taxes.
*** Per A.A.C. R14-2-403(B).

Willow Valley Water Company
Test Year Ended December 31, 2008
Typical Bill Analysis

Schedule H-4

Description	Average Monthly Consumption	Present Rates	Proposed Rates	Proposed Increase	
				Amount	%
5/8" Residential	5,142	\$ 21.91	\$ 37.64	\$ 15.74	71.83%
3/4" Residential	4,317	27.00	36.44	9.44	34.98%
1" Residential	9,396	48.42	101.80	53.38	110.24%
5/8" Commercial	2,375	18.86	33.67	14.80	78.48%
3/4" Commercial	35,222	77.33	172.01	94.68	122.44%
1" Commercial	11,628	52.22	109.22	57.01	109.17%
1" Commerical NT	48,833	115.47	292.92	177.45	153.68%
1.5" Commercial	18,000	70.80	209.40	138.60	195.76%
1.5" Commercial NT	72,500	163.45	499.78	336.33	205.77%
6" Commercial	4,750	305.23	1,563.41	1,258.19	412.22%
6" Commercial NT	8,750	310.08	1,579.59	1,269.51	409.42%
Fire Line Commercial NT	1,083	6.19	0.67	(5.52)	-89.19%
2" Irrigation	61,083	204.04	531.00	326.96	160.24%
4" Irrigation	150,583	451.19	1,548.33	1,097.14	243.16%
4" Irrigation NT	3,750	204.13	783.23	579.11	283.70%
2" Construction	-	105.00	249.20	144.20	137.33%
3" Construction	8,000	158.80	518.35	359.55	226.42%

Willow Valley Water Company
Test Year Ended December 31, 2008
Bill Count

Schedule H-5

Rate Schedule: 5/8" Residential

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	5,043	-	5,043	27.73%	-	0.00%
1,000	2,501	2,501,000	7,544	41.48%	2,501,000	2.67%
2,000	1,769	3,538,000	9,313	51.21%	6,039,000	6.46%
3,000	1,427	4,281,000	10,740	59.06%	10,320,000	11.04%
4,000	1,207	4,828,000	11,947	65.69%	15,148,000	16.20%
5,000	983	4,915,000	12,930	71.10%	20,063,000	21.45%
6,000	789	4,734,000	13,719	75.44%	24,797,000	26.52%
7,000	640	4,480,000	14,359	78.96%	29,277,000	31.31%
8,000	549	4,392,000	14,908	81.98%	33,669,000	36.00%
9,000	398	3,582,000	15,306	84.16%	37,251,000	39.83%
10,000	376	3,760,000	15,682	86.23%	41,011,000	43.85%
11,000	308	3,388,000	15,990	87.92%	44,399,000	47.48%
12,000	233	2,798,000	16,223	89.21%	47,195,000	50.47%
13,000	229	2,977,000	16,452	90.47%	50,172,000	53.65%
14,000	176	2,464,000	16,628	91.43%	52,636,000	56.28%
15,000	166	2,490,000	16,794	92.35%	55,126,000	58.95%
16,000	156	2,496,000	16,950	93.20%	57,622,000	61.61%
17,000	116	1,972,000	17,066	93.84%	59,594,000	63.72%
18,000	128	2,304,000	17,194	94.55%	61,898,000	66.19%
19,000	94	1,786,000	17,288	95.06%	63,684,000	68.10%
20,000	91	1,820,000	17,379	95.56%	65,504,000	70.04%
21,000	76	1,596,000	17,455	95.98%	67,100,000	71.75%
22,000	65	1,430,000	17,520	96.34%	68,530,000	73.28%
23,000	65	1,495,000	17,585	96.70%	70,025,000	74.88%
24,000	46	1,104,000	17,631	96.95%	71,129,000	76.06%
25,000	62	1,550,000	17,693	97.29%	72,679,000	77.71%
26,000	56	1,456,000	17,749	97.60%	74,135,000	79.27%
27,000	34	918,000	17,783	97.78%	75,053,000	80.25%
28,000	30	840,000	17,813	97.95%	75,893,000	81.15%
29,000	27	783,000	17,840	98.10%	76,676,000	81.99%
30,000	28	840,000	17,868	98.25%	77,516,000	82.89%
31,000	15	465,000	17,883	98.33%	77,981,000	83.36%
32,000	31	992,000	17,914	98.50%	78,973,000	84.45%
33,000	25	825,000	17,939	98.64%	79,798,000	85.33%
34,000	14	476,000	17,953	98.72%	80,274,000	85.84%
35,000	23	805,000	17,976	98.85%	81,079,000	86.70%
36,000	11	396,000	17,987	98.91%	81,475,000	87.12%
37,000	15	555,000	18,002	98.99%	82,030,000	87.71%
38,000	13	494,000	18,015	99.06%	82,524,000	88.24%
39,000	12	468,000	18,027	99.13%	82,992,000	88.74%
40,000	14	560,000	18,041	99.20%	83,552,000	89.34%
41,000	5	205,000	18,046	99.23%	83,757,000	89.56%
42,000	8	336,000	18,054	99.27%	84,093,000	89.92%
43,000	7	301,000	18,061	99.31%	84,394,000	90.24%
44,000	5	220,000	18,066	99.34%	84,614,000	90.48%
45,000	7	315,000	18,073	99.38%	84,929,000	90.81%
46,000	5	230,000	18,078	99.41%	85,159,000	91.06%
47,000	8	376,000	18,086	99.45%	85,535,000	91.46%
48,000	10	480,000	18,096	99.51%	86,015,000	91.97%
49,000	6	294,000	18,102	99.54%	86,309,000	92.29%
50,000	4	200,000	18,106	99.56%	86,509,000	92.50%
51,000	7	357,000	18,113	99.60%	86,866,000	92.88%
52,000	4	208,000	18,117	99.62%	87,074,000	93.11%
53,000	3	159,000	18,120	99.64%	87,233,000	93.28%
54,000	1	54,000	18,121	99.64%	87,287,000	93.34%
55,000	1	55,000	18,122	99.65%	87,342,000	93.39%
56,000	2	112,000	18,124	99.66%	87,454,000	93.51%
57,000	1	57,000	18,125	99.66%	87,511,000	93.57%
58,000	5	290,000	18,130	99.69%	87,801,000	93.88%
59,000	1	59,000	18,131	99.70%	87,860,000	93.95%
60,000	1	60,000	18,132	99.70%	87,920,000	94.01%
61,000	2	122,000	18,134	99.71%	88,042,000	94.14%
62,000	1	62,000	18,135	99.72%	88,104,000	94.21%
63,000	1	63,000	18,136	99.73%	88,167,000	94.28%
64,000	2	128,000	18,138	99.74%	88,295,000	94.41%
66,000	3	198,000	18,141	99.75%	88,493,000	94.62%
67,000	1	67,000	18,142	99.76%	88,560,000	94.70%
69,000	2	138,000	18,144	99.77%	88,698,000	94.84%
70,000	1	70,000	18,145	99.77%	88,768,000	94.92%
71,000	2	142,000	18,147	99.79%	88,910,000	95.07%

72,000	72,000	2	144,000	18,149	99.80%	89,054,000	95.22%
74,000	74,000	3	222,000	18,152	99.81%	89,276,000	95.46%
76,000	76,000	2	152,000	18,154	99.82%	89,428,000	95.62%
77,000	77,000	1	77,000	18,155	99.83%	89,505,000	95.71%
78,000	78,000	1	78,000	18,156	99.84%	89,583,000	95.79%
79,000	79,000	1	79,000	18,157	99.84%	89,662,000	95.87%
80,000	80,000	1	80,000	18,158	99.85%	89,742,000	95.96%
81,000	81,000	1	81,000	18,159	99.85%	89,823,000	96.05%
83,000	83,000	1	83,000	18,160	99.86%	89,906,000	96.14%
84,000	84,000	1	84,000	18,161	99.86%	89,990,000	96.23%
89,000	89,000	1	89,000	18,162	99.87%	90,079,000	96.32%
90,000	90,000	1	90,000	18,163	99.87%	90,169,000	96.42%
93,000	93,000	2	186,000	18,165	99.88%	90,355,000	96.62%
97,000	97,000	1	97,000	18,166	99.89%	90,452,000	96.72%
99,000	99,000	1	99,000	18,167	99.90%	90,551,000	96.83%
101,000	101,000	2	202,000	18,169	99.91%	90,753,000	97.04%
102,000	102,000	1	102,000	18,170	99.91%	90,855,000	97.15%
103,000	103,000	1	103,000	18,171	99.92%	90,958,000	97.26%
105,000	105,000	1	105,000	18,172	99.92%	91,063,000	97.37%
106,000	106,000	1	106,000	18,173	99.93%	91,169,000	97.49%
110,000	110,000	1	110,000	18,174	99.93%	91,279,000	97.60%
116,000	116,000	1	116,000	18,175	99.94%	91,395,000	97.73%
117,000	117,000	1	117,000	18,176	99.95%	91,512,000	97.85%
129,000	129,000	1	129,000	18,177	99.95%	91,641,000	97.99%
130,000	130,000	1	130,000	18,178	99.96%	91,771,000	98.13%
132,000	132,000	1	132,000	18,179	99.96%	91,903,000	98.27%
136,000	136,000	1	136,000	18,180	99.97%	92,039,000	98.42%
143,000	143,000	1	143,000	18,181	99.97%	92,182,000	98.57%
145,000	145,000	1	145,000	18,182	99.98%	92,327,000	98.72%
192,000	192,000	1	192,000	18,183	99.98%	92,519,000	98.93%
196,000	196,000	1	196,000	18,184	99.99%	92,715,000	99.14%
339,000	339,000	1	339,000	18,185	99.99%	93,054,000	99.50%
466,000	466,000	1	466,000	18,186	100.00%	93,520,000	100.00%

Totals	18,186	93,520,000	18,186	93,520,000
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Average No. of Customers: 1,516

Average Consumption: 5,142

Median Consumption: 2,000

Willow Valley Water Company
Test Year Ended December 31, 2008
Bill Count

Schedule H-5

Rate Schedule: 3/4" Residential

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
0		40	-	40	31.75%	-	0.00%
1,000	1,000	20	20,000	60	47.62%	20,000	3.68%
2,000	2,000	10	20,000	70	55.56%	40,000	7.35%
3,000	3,000	9	27,000	79	62.70%	67,000	12.32%
4,000	4,000	6	24,000	85	67.46%	91,000	16.73%
5,000	5,000	8	40,000	93	73.81%	131,000	24.08%
6,000	6,000	3	18,000	96	76.19%	149,000	27.39%
7,000	7,000	4	28,000	100	79.37%	177,000	32.54%
8,000	8,000	1	8,000	101	80.16%	185,000	34.01%
9,000	9,000	7	63,000	108	85.71%	248,000	45.59%
10,000	10,000	5	50,000	113	89.68%	298,000	54.78%
11,000	11,000	2	22,000	115	91.27%	320,000	58.82%
12,000	12,000	1	12,000	116	92.06%	332,000	61.03%
13,000	13,000	1	13,000	117	92.86%	345,000	63.42%
15,000	15,000	2	30,000	119	94.44%	375,000	68.93%
16,000	16,000	2	32,000	121	96.03%	407,000	74.82%
18,000	18,000	1	18,000	122	96.83%	425,000	78.13%
24,000	24,000	1	24,000	123	97.62%	449,000	82.54%
27,000	27,000	1	27,000	124	98.41%	476,000	87.50%
28,000	28,000	1	28,000	125	99.21%	504,000	92.65%
40,000	40,000	1	40,000	126	100.00%	544,000	100.00%
Totals		126	544,000	126		544,000	

Average No. of Customers: 11
Average Consumption: 4,317
Median Consumption: 2,000

Willow Valley Water Company
Test Year Ended December 31, 2008
Bill Count

Schedule H-5

Rate Schedule: 1" Residential

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	18	-	18	18.75%	-	0.00%
1,000	9	9,000	27	28.13%	9,000	1.00%
2,000	9	18,000	36	37.50%	27,000	2.99%
3,000	6	18,000	42	43.75%	45,000	4.99%
4,000	6	24,000	48	50.00%	69,000	7.65%
5,000	9	45,000	57	59.38%	114,000	12.64%
6,000	8	48,000	65	67.71%	162,000	17.96%
7,000	3	21,000	68	70.83%	183,000	20.29%
8,000	2	16,000	70	72.92%	199,000	22.06%
9,000	2	18,000	72	75.00%	217,000	24.06%
13,000	1	13,000	73	76.04%	230,000	25.50%
14,000	1	14,000	74	77.08%	244,000	27.05%
16,000	1	16,000	75	78.13%	260,000	28.82%
17,000	1	17,000	76	79.17%	277,000	30.71%
19,000	1	19,000	77	80.21%	296,000	32.82%
20,000	2	40,000	79	82.29%	336,000	37.25%
21,000	1	21,000	80	83.33%	357,000	39.58%
22,000	1	22,000	81	84.38%	379,000	42.02%
25,000	4	100,000	85	88.54%	479,000	53.10%
26,000	1	26,000	86	89.58%	505,000	55.99%
27,000	2	54,000	88	91.67%	559,000	61.97%
30,000	1	30,000	89	92.71%	589,000	65.30%
36,000	1	36,000	90	93.75%	625,000	69.29%
40,000	1	40,000	91	94.79%	665,000	73.73%
43,000	1	43,000	92	95.83%	708,000	78.49%
44,000	2	88,000	94	97.92%	796,000	88.25%
49,000	1	49,000	95	98.96%	845,000	93.68%
57,000	1	57,000	96 *	100.00%	902,000	100.00%
Totals	96	902,000	96		902,000	

Average No. of Customers: 8

Average Consumption: 9,396

Median Consumption: 4,500

Willow Valley Water Company
Test Year Ended December 31, 2008
Bill Count

Schedule H-5

Rate Schedule: 5/8" Commercial

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	1	-	1	4.17%	-	0.00%
1,000 1,000	7	7,000	8	33.33%	7,000	12.28%
2,000 2,000	9	18,000	17	70.83%	25,000	43.86%
3,000 3,000	3	9,000	20	83.33%	34,000	59.65%
4,000 4,000	2	8,000	22	91.67%	42,000	73.68%
5,000 5,000	1	5,000	23	95.83%	47,000	82.46%
10,000 10,000	1	10,000	24	100.00%	57,000	100.00%
Totals	24	57,000	24		57,000	

Average No. of Customers: 2

Average Consumption: 2,375

Median Consumption: 2,000

Willow Valley Water Company
Test Year Ended December 31, 2008
Bill Count

Schedule H-5

Rate Schedule: 3/4" Commercial

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	2	-	2	11.11%	-	0.00%
1,000 1,000	5	5,000	7	38.89%	5,000	0.79%
2,000 2,000	1	2,000	8	44.44%	7,000	1.10%
13,000 13,000	1	13,000	9	50.00%	20,000	3.15%
14,000 14,000	1	14,000	10	55.56%	34,000	5.36%
21,000 21,000	1	21,000	11	61.11%	55,000	8.68%
32,000 32,000	1	32,000	12	66.67%	87,000	13.72%
73,000 73,000	1	73,000	13	72.22%	160,000	25.24%
77,000 77,000	1	77,000	14	77.78%	237,000	37.38%
91,000 91,000	1	91,000	15	83.33%	328,000	51.74%
94,000 94,000	1	94,000	16	88.89%	422,000	66.56%
99,000 99,000	1	99,000	17	94.44%	521,000	82.18%
113,000 113,000	1	113,000	18	100.00%	634,000	100.00%
Totals	18	634,000	18		634,000	

Average No. of Customers: 2

Average Consumption: 35,222

Median Consumption: 13,500

Willow Valley Water Company
Test Year Ended December 31, 2008
Bill Count

Schedule H-5

Rate Schedule: 1" Commercial

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	8	-	8	10.26%	-	0.00%
1,000	3	3,000	11	14.10%	3,000	0.33%
2,000	3	6,000	14	17.95%	9,000	0.99%
3,000	7	21,000	21	26.92%	30,000	3.31%
4,000	6	24,000	27	34.62%	54,000	5.95%
5,000	5	25,000	32	41.03%	79,000	8.71%
6,000	4	24,000	36	46.15%	103,000	11.36%
7,000	8	56,000	44	56.41%	159,000	17.53%
8,000	4	32,000	48	61.54%	191,000	21.06%
9,000	3	27,000	51	65.38%	218,000	24.04%
12,000	1	12,000	52	66.67%	230,000	25.36%
13,000	4	52,000	56	71.79%	282,000	31.09%
14,000	4	56,000	60	76.92%	338,000	37.27%
16,000	1	16,000	61	78.21%	354,000	39.03%
19,000	1	19,000	62	79.49%	373,000	41.12%
20,000	1	20,000	63	80.77%	393,000	43.33%
23,000	1	23,000	64	82.05%	416,000	45.87%
24,000	2	48,000	66	84.62%	464,000	51.16%
25,000	1	25,000	67	85.90%	489,000	53.91%
28,000	1	28,000	68	87.18%	517,000	57.00%
29,000	1	29,000	69	88.46%	546,000	60.20%
30,000	1	30,000	70	89.74%	576,000	63.51%
32,000	1	32,000	71	91.03%	608,000	67.03%
33,000	1	33,000	72	92.31%	641,000	70.67%
36,000	1	36,000	73	93.59%	677,000	74.64%
37,000	1	37,000	74	94.87%	714,000	78.72%
38,000	1	38,000	75	96.15%	752,000	82.91%
46,000	1	46,000	76	97.44%	798,000	87.98%
54,000	1	54,000	77	98.72%	852,000	93.94%
55,000	1	55,000	78	100.00%	907,000	100.00%

Totals	78	907,000	78	907,000
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Average No. of Customers: 7

Average Consumption: 11,628

Median Consumption: 13,500

Willow Valley Water Company
Test Year Ended December 31, 2008
Bill Count

Schedule H-5

Rate Schedule: 1" Commercial - Non-Tax

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
23,000	23,000	1	23,000	1	8.33%	23,000	3.92%
28,000	28,000	1	28,000	2	16.67%	51,000	8.70%
32,000	32,000	1	32,000	3	25.00%	83,000	14.16%
43,000	43,000	1	43,000	4	33.33%	126,000	21.50%
44,000	44,000	1	44,000	5	41.67%	170,000	29.01%
46,000	46,000	1	46,000	6	50.00%	216,000	36.86%
52,000	52,000	1	52,000	7	58.33%	268,000	45.73%
57,000	57,000	1	57,000	8	66.67%	325,000	55.46%
61,000	61,000	1	61,000	9	75.00%	386,000	65.87%
62,000	62,000	1	62,000	10	83.33%	448,000	76.45%
67,000	67,000	1	67,000	11	91.67%	515,000	87.88%
71,000	71,000	1	71,000	12	100.00%	586,000	100.00%
Totals		12	586,000	12		586,000	

Average No. of Customers: 1

Average Consumption: 48,833

Median Consumption: 49,000

Willow Valley Water Company
Test Year Ended December 31, 2008
Bill Count

Schedule H-5

Rate Schedule: 1.5" Commercial

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
1,000	1,000	1	1,000	1	8.33%	1,000	0.46%
2,000	2,000	2	4,000	3	25.00%	5,000	2.31%
3,000	3,000	3	9,000	6	50.00%	14,000	6.48%
5,000	5,000	1	5,000	7	58.33%	19,000	8.80%
9,000	9,000	1	9,000	8	66.67%	28,000	12.96%
14,000	14,000	1	14,000	9	75.00%	42,000	19.44%
18,000	18,000	1	18,000	10	83.33%	60,000	27.78%
43,000	43,000	1	43,000	11	91.67%	103,000	47.69%
113,000	113,000	1	113,000	12	100.00%	216,000	100.00%
Totals		12	216,000	12		216,000	

Average No. of Customers: 1

Average Consumption: 18,000

Median Consumption: 4,000

Willow Valley Water Company
Test Year Ended December 31, 2008
Bill Count

Schedule H-5

Rate Schedule: 1.5" Commercial - Non-Tax

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
58,000	58,000	1	58,000	1	8.33%	58,000	6.67%
63,000	63,000	1	63,000	2	16.67%	121,000	13.91%
68,000	68,000	2	136,000	4	33.33%	257,000	29.54%
70,000	70,000	1	70,000	5	41.67%	327,000	37.59%
71,000	71,000	2	142,000	7	58.33%	469,000	53.91%
74,000	74,000	1	74,000	8	66.67%	543,000	62.41%
75,000	75,000	1	75,000	9	75.00%	618,000	71.03%
79,000	79,000	1	79,000	10	83.33%	697,000	80.11%
81,000	81,000	1	81,000	11	91.67%	778,000	89.43%
92,000	92,000	1	92,000	12	100.00%	870,000	100.00%
Totals		12	870,000	12		870,000	

Average No. of Customers: 1

Average Consumption: 72,500

Median Consumption: 71,000

Willow Valley Water Company
Test Year Ended December 31, 2008
Bill Count

Schedule H-5

Rate Schedule: 6" Commercial

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
1,000	1,000	4	4,000	4	33.33%	4,000	7.02%
2,000	2,000	3	6,000	7	58.33%	10,000	17.54%
5,000	5,000	1	5,000	8	66.67%	15,000	26.32%
7,000	7,000	1	7,000	9	75.00%	22,000	38.60%
8,000	8,000	1	8,000	10	83.33%	30,000	52.63%
11,000	11,000	1	11,000	11	91.67%	41,000	71.93%
16,000	16,000	1	16,000	12	100.00%	57,000	100.00%
Totals		12	57,000	12		57,000	

Average No. of Customers: 1

Average Consumption: 4,750

Median Consumption: 2,000

Willow Valley Water Company
Test Year Ended December 31, 2008
Bill Count

Schedule H-5

Rate Schedule: 6" Commercial - Non-Tax

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	11	-	11	45.83%	-	0.00%
1,000 1,000	1	1,000	12	50.00%	1,000	0.48%
5,000 5,000	1	5,000	13	54.17%	6,000	2.86%
6,000 6,000	1	6,000	14	58.33%	12,000	5.71%
7,000 7,000	3	21,000	17	70.83%	33,000	15.71%
9,000 9,000	1	9,000	18	75.00%	42,000	20.00%
10,000 10,000	1	10,000	19	79.17%	52,000	24.76%
11,000 11,000	1	11,000	20	83.33%	63,000	30.00%
12,000 12,000	1	12,000	21	87.50%	75,000	35.71%
42,000 42,000	1	42,000	22	91.67%	117,000	55.71%
43,000 43,000	1	43,000	23	95.83%	160,000	76.19%
50,000 50,000	1	50,000	24	100.00%	210,000	100.00%
Totals	24	210,000	24		210,000	

Average No. of Customers: 2

Average Consumption: 8,750

Median Consumption: 3,000

Willow Valley Water Company
Test Year Ended December 31, 2008
Bill Count

Schedule H-5

Rate Schedule: Commercial Fire Lines - Non-Tax

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
0		9	-	9	75.00%	-	0.00%
1,000	1,000	1	1,000	10	83.33%	1,000	7.69%
2,000	2,000	1	2,000	11	91.67%	3,000	23.08%
10,000	10,000	1	10,000	12	100.00%	13,000	100.00%
Totals		12	13,000	12		13,000	

Average No. of Customers: 1

Average Consumption: 1,083

Median Consumption: -

Willow Valley Water Company
Test Year Ended December 31, 2008
Bill Count

Schedule H-5

Rate Schedule: 2" Irrigation

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	12	-	12	50.00%	-	0.00%
28,000	1	28,000	13	54.17%	28,000	1.91%
39,000	1	39,000	14	58.33%	67,000	4.57%
55,000	1	55,000	15	62.50%	122,000	8.32%
57,000	1	57,000	16	66.67%	179,000	12.21%
76,000	1	76,000	17	70.83%	255,000	17.39%
110,000	1	110,000	18	75.00%	365,000	24.90%
115,000	1	115,000	19	79.17%	480,000	32.74%
118,000	1	118,000	20	83.33%	598,000	40.79%
127,000	1	127,000	21	87.50%	725,000	49.45%
227,000	1	227,000	22	91.67%	952,000	64.94%
230,000	1	230,000	23	95.83%	1,182,000	80.63%
284,000	1	284,000	24	100.00%	1,466,000	100.00%
Totals	24	1,466,000	24		1,466,000	

Average No. of Customers: 2

Average Consumption: 61,083

Median Consumption: 14,000

Willow Valley Water Company
Test Year Ended December 31, 2008
Bill Count

Schedule H-5

Rate Schedule: 4" Irrigation

Block	Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
69,000	69,000	1	69,000	1	8.33%	69,000	3.82%
72,000	72,000	1	72,000	2	16.67%	141,000	7.80%
73,000	73,000	1	73,000	3	25.00%	214,000	11.84%
77,000	77,000	1	77,000	4	33.33%	291,000	16.10%
112,000	112,000	1	112,000	5	41.67%	403,000	22.30%
118,000	118,000	1	118,000	6	50.00%	521,000	28.83%
134,000	134,000	1	134,000	7	58.33%	655,000	36.25%
147,000	147,000	1	147,000	8	66.67%	802,000	44.38%
185,000	185,000	1	185,000	9	75.00%	987,000	54.62%
195,000	195,000	1	195,000	10	83.33%	1,182,000	65.41%
312,000	312,000	1	312,000	11	91.67%	1,494,000	82.68%
313,000	313,000	1	313,000	12	100.00%	1,807,000	100.00%
Totals		12	1,807,000	12		1,807,000	

Average No. of Customers: 1

Average Consumption: 150,583

Median Consumption: 126,000

Willow Valley Water Company
Test Year Ended December 31, 2008
Bill Count

Schedule H-5

Rate Schedule: 4" Irrigation - Non-Tax

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
0		9	-	9	75.00%	-	0.00%
1,000	1,000	1	1,000	10	83.33%	1,000	2.22%
17,000	17,000	1	17,000	11	91.67%	18,000	40.00%
27,000	27,000	1	27,000	12	100.00%	45,000	100.00%
Totals		12	45,000	12		45,000	

Average No. of Customers: 1

Average Consumption: 3,750

Median Consumption: -

Willow Valley Water Company
 Test Year Ended December 31, 2008
 Bill Count

Schedule H-5

Rate Schedule: 2" Construction

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	6	-	6	100.00%	-	100.00%
Totals	6	-	6		-	

Average No. of Customers: 1

Average Consumption: -

Median Consumption: -

Willow Valley Water Company
Test Year Ended December 31, 2008
Bill Count

Schedule H-5

Rate Schedule: 3" Construction

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
5,000	5,000	1	5,000	1	50.00%	5,000	31.25%
11,000	11,000	1	11,000	2	100.00%	16,000	100.00%
Totals		2	16,000	2		6	

Average No. of Customers: 1

Average Consumption: 8,000

Median Consumption: 8,000